

AUDIT IN

BSNL 
ERP

R.Jayaprakash
Sr Audit Officer

O/o Director General of Audit, P&T, Delhi

Foreword

(By DGA P&T)

Preface

Auditing in an IT environment is a challenge. There will be no paper trails for transactions, organizational processes are integrated and the control mechanisms are difficult to understand. For effective audit, auditors need the skill and expertise to interact with the IT system of the audited entity.

During 2014-15, BSNL migrated to SAP, a leading ERP (Enterprise Resource Planning) product from the SAP AG, Germany. Before migration to SAP, the computerization in BSNL was compartmentalized with no communication between them. Multiple IT solutions were used for various functions like Pay Roll, Telecom Revenue Billing and Accounting, Customer Care, Inventory/Material Management, Financial Accounting etc. But all organizational functions except Telecom Revenue Billing & Accounting (RA) and Customer Relation Management (CRM) have been migrated to SAP R/3. SAP is an integrated IT solution catering to all needs of the Company. Expertise to audit in SAP environment is essential for all future audits in BSNL. It will also be useful in revenue share audit of Private Service Providers also.

The handbook also provides simple tutorial on the basics of SAP and the Business Process Reengineering (BPR) carried out by the BSNL Management in connection with migration to SAP. The handbook contains screenshots of SAP with guidance on how to access the accounting data by using the SAP Menu and Transaction Codes. The handbook is not comprehensive. Some functional areas could not be covered due to access restrictions.

Recently DoP has also implemented SAP as part of modernization project. The basic concepts, organizational structure and the transaction codes for interacting with SAP are universal in nature, the experience gained from audit in BSNL ERP will help in audit of DoP.

I am thankful to my colleagues Leena, M.S.Suresh, Prathap Varma, N. Sayuj, Geetha, S.Jayasree, Shylaja, Anil Kumar, Tharabai and Rajagopal for their help in compiling this handbook. I also extend my gratitude to the Director General of Audit, P&T for the foreword note to the handbook.

Contents

SI No	Topics	Page No	SI No	Topic	Page No
PART 1: INTRODUCTION			3.2.2	General Ledger	30
1.1	Introduction	8	3.2.3	Account Type	30
1.2	What is SAP?	8	3.3	Documents	30
1.3	Pre-SAP Vs Post-SAP Environment	8	3.3.1	Document Types	31
1.4	SAP Architecture	10	3.4	Posting Keys	32
1.5	Modules in SAP	10	3.5	Date Types	33
1.6	SAP Concepts	14	3.6	Hold & Park Document	34
1.6.1	SAP Organizational Structure	14	3.7	Segment Reporting	34
1.6.2	SAP Jargons	15	3.8	Cost & Profit Centers	36
1.6.3	SAP Security	17	3.8.1	Cost Centers	36
1.6.4	Interfaces	17	3.8.2	Profit Center	37
1.7	Data Storage in SAP	17	3.9	Cash Journal	38
1.8	SAP Help Portal	17	3.10	Fiscal Year & Posting Year	38
PART 2: SAP ACCESS			3.11	Options For audit	
2.1	SAP Access	18	3.11.1	AIS	38
2.1.1	ESS Portal	18	3.11.2	A Access Privilege	38
2.1.2	Connectivity Requirements	18	3.11.3	SAP Reports	39
2.2	Log on to SAP	19	3.11.4	Access the Reports	39
2.3	SAP Screen Elements	21	3.11.5	Find Report Names	40
2.4	SAP Menu	22	3.11.6	Report Variant	40
2.5	SAP Icons	23	3.12	Note Sheets in SAP	41
2.6	SAP Session	23	3.13	Audit Trails & Evidence	41
2.6.1	Creating a New Session	23	PART 4: FINANCIAL STATEMENTS		
2.6.2	Switching Between Sessions	24	4.1	Supplementary Audit	42
2.6.3	Ending a Session	24	4.2	FICO Module	42
2.7	Interaction with SAP	24	4.2.1	GL Codes	42
2.7.1	Display technical Names	25	4.3	Financial Statements	43
2.8	Navigation in SAP	26	4.3.1	Comparison of FS	43
2.9	Fields in SAP	27	4.3.2	Balance Sheet	43
2.9.1	Match Codes	27	4.3.3	Schedules of BS	46
2.9.2	Dynamic Selection	27	4.3.4	Statement of P&L	47
2.10	SAP Net Weaver	27	4.3.5	Schedule of P&L	48
2.11	Changing Password	21	4.4	Trial Balance	49
PART 3: AUDIT			4.4.1	TB Drill Down Line Item	51
3.1	Audit in SAP Environment	29	4.4.2	Drill Down Monthly Dr/Cr	52
3.2	Structure of Accounts	30	4.4.3	Drill Down Transaction	53
3.2.1	Chart of Accounts	30	4.4.4	Display Document	53

Sl No	Topics	Page No	Sl No	Topic	Page No
4.4.5	Display Particular Doc	55	5.5	General Checks on Depreciation	83
4.4.6	Display Doc Header	55	5.5.1	Recalculation of Depreciation	84
4.5	FS Analysis	56	5.5.2	Net Book Value	78
4.5.1	Variation Analysis	57	5.6	Asset History	87
4.5.2	Vertical Comparison of BS	57	5.7	Asset Added During the Year	87
4.6	General Ledger	59	5.8	Asset Under Construction	90
4.6.1	General Ledger Analysis	59	5.9	Asset Retirement Obligation	91
4.6.2	GL Account Balances	59	6.PROCUREMENT		
4.6.3	GL A/c Totals & Balances	60	6.1	Audit of Procurement	92
4.6.4	GL Line Items	62	6.2	MM Module	92
4.7	Accounts payable	63	6.3	Procurement Process Flow	93
4.7.1	Vendor Line Items	63	6.4	MM Terminology	93
4.8	Accounts Receivable	64	6.5	Fraud Risk in Procurement	94
4.9	Bank Reconciliation	64	6.5.1	Red Flags on Frauds	96
4.10	Clearing GL Codes	65	6.5.2	Vendor Fraud Scenarios	97
4.11	Special GL Codes	66	6.6	Vendor Master	98
4.12	Exceptional Items	66	6.6.1	Display Vendor master	99
4.13	Open & Cleared Items	67	6.6.2	Vendor List	100
4.13.1	View Open Items	67	6.6.3	Vendor Details	101
4.13.2	Analysis of Open Items	68	6.6.4	Changes in Vendor Master	102
4.14	Parked Items	68	6.6.5	One Time Vendor	102
4.14.1	View Parked Docs	69	6.7	Purchase Requisition (PR)	103
4.14.2	Analysis of parked Items	69	6.7.1	Display PR	103
4.15	Changes in FS	69	6.7.2	Display List of PR	103
4.16	Cash Journal	72	6.7.3	Material Data	105
PART 5: ASSETS			6.7.4	Stock Overview	106
5.1	Asset Accounting	73	6.7.5	Stock Overview 1	107
5.2	Classes of Assets	74	6.8	Request For Quote	109
5.3	Depreciation	75	6.9	Purchase Orders	111
5.3.1	Depreciation Areas	75	6.9.1	Types of POs	111
5.3.2	Depreciation Keys	75	6.9.2	Purchase Groups	111
5.4	Asset Register	76	6.9.3	Payment-Terms & Conditions	112
5.4.1	Individual Assets	77	6.9.4	Display POs	113
5.4.2	Class-wise Details	77	6.9.5	POs Placed By Circle	113
5.4.3	Master Data	79	6.9.6	View a Particular PO	115
5.4.4	Changes in Master Data	80	6.9.7	Parts of a PO	115
5.4.5	Asset Explorer	81	6.9.8	Header Details	115
5.4.6	Asset Value Report	82	6.9.9	Item Overview	116
5.4.7	Asset Line Item Details	83			

Sl No	Topics	Page No	Sl No	Topic	Page No
6.9.10	Item Details	117	PART 7: INVENTORY		
6.9.11	Payment Terms	117	7.1	Inventory Audit	152
6.9.12	Conditions	118	7.2	Display Material Stock	152
6.9.13	Organizational Data	118	7.2.1	Display BA-wise Stock	153
6.9.14	PO Status	119	7.2.2	Material Group-wise Stock	156
6.9.15	Payment Release Strategy	119	7.2.3	Material Type-wise stock	156
6.9.16	View Item Changes	120	7.2.4	Location-wise Stock	157
6.9.17	Delivery Schedule	121	7.2.5	Stock Value Reconciliation	158
6.9.18	Payment Status	121	7.2.6	Receipt & Issue	158
6.9.19	Accounting Document	123	7.2.7	Plant Stock	159
6.9.20	Clearing Document	123	7.3	ABC Analysis	161
6.9.21	Display PO Number	124	7.4	Stock Overview	161
6.9.22	Display PO History	125	7.5	Stock Requirement List	163
6.10	PO Analysis	127	7.6	Material Movement	164
6.10.1	Order Value-wise Analysis	128	7.7	Material Doc List	165
6.10.2	Month-wise Analysis	129	7.8	Accounting Document	167
6.10.3	Vendor-wise Analysis	129	7.9	Display Open Items	168
6.10.4	Purch Group analysis	131	7.10	View Vendor Balance	169
6.10.5	Purch Group-wise Analysis	132	7.11	GR/IR Balance	170
6.10.6	ABC Analysis	133	7.12	Warehouse Stock Report	171
6.10.7	Display Vendor-wise POs	135	7.13	GL Code-wise Stock Value	172
6.10.8	Display Vendor Details	137	PART 8: OTHER AREAS		
6.10.9	Vendor: Age-wise Analysis	138	8.1	HCM	173
6.10.10	Vendor Balance	139	8.1.1	Master Data in HCM	173
6.10.11	Vendor Balance Report	140	8.2	Leave Account	174
6.10.12	Display PO Values	141	8.3	Leave Salary & Pension Contribution	176
6.10.13	PO for a Material	142	8.4	Income Tax	177
6.11	Display Contracts	143	8.5	Loan Balance	178
6.12	Source List	145	8.6	Display DA Rates	179
6.13	Payment Block Workflow	146	8.7	Pay Roll	179
6.14	GR/IR Clearing Account	146	8.8	Personal File	180
6.14.1	GR/IR Clearing Balance	147	8.9	Telephone Revenue	180
6.15	Material Display	148	8.10	Taxes	180
6.15.1	Material Display Changes	149	8.10.1	Accounting of Taxes	181
6.16	Useful T/codes	150	8.10.2	Settlement of TDS	181
			8.10.3	Settlement of ST/GST	181

SI No	Topics	Page No	SI No	Topic	Page No
8.11	Infrastructure Sharing	181	8.15	Plant Maintenance	192
8.12	Non PO Bills	183	8.16	RE Contracts	192
8.12.1	Display of Open Non-PO Bills	183	8.16.1	Types of RE Contracts	193
8.12.2	Display all Non-PO Bills	184	8.16.2	Display RE Contract	194
8.12.3	Display Electricity Report	184	8.17	One Time vendor	195
8.13	Project Management	185	8.18	Customer Balance	196
8.13.1	Project Definition	185	9. DOCUMENTATION		
8.13.2	Work Breakdown Structure	186	9.1	Sorting	200
8.13.3	Display Project Structure	186	9.2	Print SAP Screenshot	200
8.13.4	Display WBS Cost	187	9.3	Print Output List	201
8.13.5	Display PO on the Project	188	9.4	Download List Files	201
8.13.6	Display all POs on Project	189	9.5	Export to Excel	201
8.13.7	Project Information System	190	9.6	Erasing Audit Log	203
8.14	Useful T/Codes in PE	191	9.7	Log Off SAP	203

PART 1: INTRODUCTION

1. 1 Introduction

BSNL implemented the pilot project for implementation of SAP in Gujarat Circle in 2007. The Company initiated all India roll out of SAP in 2008 which was completed in 2016. The Business Process Reengineering (BPR) was done by M/f Earnest & Young, System consultant was HCL AXION and the Software Solution Provider (SSP) was M/S SAP AG. BSNL has entered in to 7 year support service contract with HCL Axion. The project encompassed 65,000 SAP licenses and 315,000 ESS (Employee Self Service) licenses covering all employees.



1.2 What is SAP?

SAP is an ERP¹ (Enterprise Resource Planning) software product of German company SAP AG². It is a package of integrated applications called modules. SAP Software was founded in 1972 by Wellenreuther, Hopp, Hector, Plattner and Tschira.

1.3 Pre-SAP Vs Post-SAP environment

Major business re-engineering activities were carried out by BSNL in connection with migration to SAP based on the recommendations of Ernst & Young. As auditors, we should understand the difference between the pre-SAP environment and post-SAP environment in BSNL. The salient features are:

■ **Integrated approach:** Change from Compartmental approach to integrated approach- In SAP all organizational functions and processes (administrative, HRD, S&D, Material Management, Project management, financial accounting, etc) are managed by independent modules integrated in to a single IT solution. The legacy IT solutions were independent with no inter-system communication. SAP replaced most of the legacy IT Systems in BSNL except Telephone Revenue Billing and Accounting which is done by the existing billing systems.

■ **Merger of Civil/Electrical/CMTS/CTSD:** Accounting of Civil/Electrical Units, CMTS and CTSD are merged with respective SSAs, resulting in significant reduction in

¹ **ERP:** Enterprise Resource Planning is the process of integrating all the business functions and processes in an organization. SAP is the

² **SAP AG** is the German company founded by 5 former IBM system engineers in 1972. AG stands for Advanced Generation.

the number of Primary Accounting Units (PAUs). The field level operational units (SSAs) are referred to as **Business Areas** (BAs) in SAP.

■ **Centralized Settlement:** The payment & settlement functions are centralized at Corporate office and Circle office level (Central Settlement Cells). Drawing & Disbursing units at SSA level are discontinued. No cheque drawing powers at SSA level. CSC in each circle shall have distinct sections for payment, processing of following category of payments at Circle Office level only. CSC in each circle shall have distinct sections for payment, processing of following category of payments at Circle Office level only:

- (a) Capital payments (b) Maintenance & administrative expenses excluding employee claims (c) Employee claims and pay billing

■ **Consolidation of Bank Accounts:** All banking operations are consolidated in a single Operational Account at Corporate/Circle office. The Operational Bank Accounts at SSA/DDO level have been closed.

■ **Reduction in HOAs:** The Head of Accounts (HOAs) have been reduced from 6100 to 3700.

■ **Change in nomenclature:** The nomenclatures of BSNL units in SAP are denoted differently from that in the pre-SAP period as given below:

Pre-SAP	Post-SAP	From March 2019
Circle	Company ³	Business Area
SSA	Business Area	
Service	Profit Centre	Profit Centre
SDCA	Cost Centre	Cost Centre
Exchange	Internal Order	Internal Order

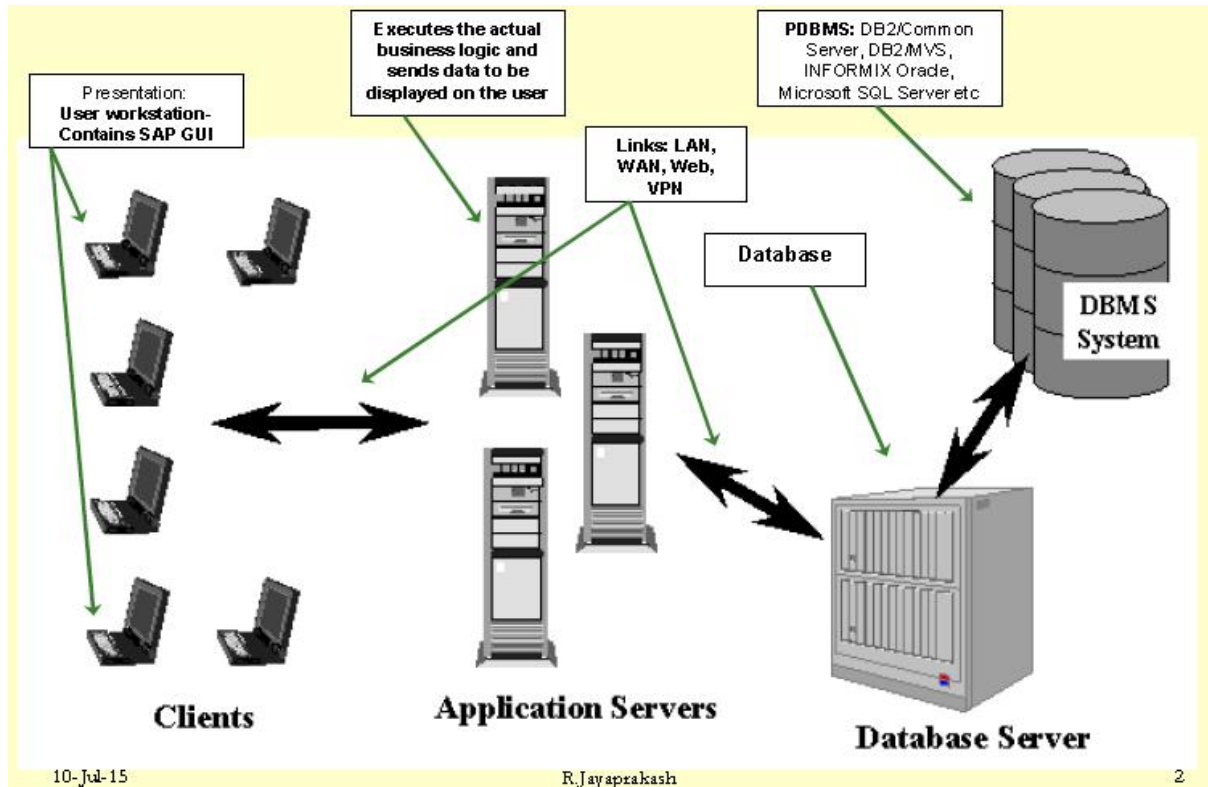
SAP handles all organizational functions of BSNL except telecom billing, which will continue to be done by the existing software. Billing of services in SAP will be done only for Franchisees, REM, VSAT (if required), Telecom Factories & Training centers, retail sale of prepaid items and other such services for which standard billing package is not available.

SAP stands for “**Systeme, Anwendungen, Produkte in der Datenverarbeitung**” in German which means System, Applications, Products.. But SAP will turn out ‘**Slow And Painful**’ for some users and “**Smooth and Powerful**” for some others. The success of SAP depends on how well the **Change Management** is carried out by the Management.

³ In March 2019, the Circle-wise Company Codes were merged in to a single Code 1100. New Codes were assigned to BSNL Circles. Original BA Codes for SSAs were not changed.

1.4 SAP Architecture

SAP has a three layer architecture- Database, Application and Presentation. The Data Centers are located at Hyderabad and the Disaster Recovery site is at Kolkata. Connectivity is extended on the Intranet rolled out for CDR (Call Data Record) Project.



1.5 SAP Modules

SAP is an integrated package of different software solutions called modules. There are functional modules and technical modules.

All SAP Modules List

SAP FICO	SAP MM	SAP IDM	SAP IM	SAP Basis
SAP HCM	SAP BI	SAP FSCD	SAP PLM	SAP Ariba
SAP HR Functional	SAP IDM	SAP WM	SAP PO	SAP PI
SAP HANA Administration	SAP IBP	SAP HANA	SAP FIORI	SAP OOPS ABAP

SAP GRC	SAP Hybris	SAP GTS	SAP FICO	SAP HANA
SAP UI5	SAP HR Functional	SAP GRC	SAP PP	SAP MRS
SAP ABAP	SAP HR	SAP FSCM	SAP PM	SAP SRM
SAP FIORI	SAP EWM	SAP ESS MSS	SAP ERP	SAP CS
SAP BPC	SAP BODS	SAP BODI	SAP BO	SAP BI ABAP
SAP SuccessFactors	SAP Vistex	SAP Hybris	SAP CRM	SAP FSCM
SAP SuccessFactors LMS	SAP HANA ADMINISTRA TION	SAP BW On HANA	SAP HR	SAP Business One
SAP Treasury And Risk Management	SAP ABAP On HANA	SAP Simple Finance	SAP IS RETAIL	SAP WORKFLOW
SAP Webdynpro	SAP CO	SAP MDM	SAP GTS	SAP GRC
SAP Workflow	SAP ABAP	SAP APO	SAP BW	SAP COPA
SAP NetWeaver	SAP HANA Administration			

The modules available in BSNL's SAP

Sl No	ERP Module	Functional Area
1	Finance And Management Accounting (FICO)	This module records transactions into the general ledger accounts, external account statements, the balance sheet, profit and loss statement and statement of cash flows. This module also includes account receivables and account payable functions.
2	Materials & Inventory Management including E-Procurement (MM)	Function related to acquisition of goods from vendors and management of goods in the warehouse. This module prepares and records a purchase order, receives goods from vendors and record the vendors invoice.
3	Plant & Equipment Maintenance (PM)	Planned & Unplanned Maintenance of various technical objects of Consumer Mobility, Broad Band, CFA, IT, Transmission (Equipment & Route), Electro-Mechanical, Civil, Ducts, Fleet etc. including their Log books [Condition Monitoring] & History Sheets [Catalog] and

		Scrapping, Re-parenting (Shifting) etc.
		Notification types: Preventive, Breakdown, General, Corrective, Calibration, Shutdown, Energy Audit & Report Fault (G-1) with corresponding order types.
4	Human Capital Management (HCM)	Functions related to the recruitment, management and administration of personnel, payroll processing and personnel training and travel. The HR module is also used to maintain data related to training and work benefits.
5	Sales and Distribution (S&D)	Functions related to the sale of goods to customers and include recording customers order, shipping of good to customer, and billing the customer. They are interconnected to the Material Management module to check the availability of inventory and record the issue of goods, the Financial Accounting module to record the sales and the Controlling module for profitability analysis.
6	Project Systems (PS)	<p>Execution & Monitoring of Capital Project works of various business lines e.g. CM, BB, CFA, General (Civil & Electrical) including Project Creation, its approval and Budget Allotment.</p> <p>External Projects Execution & Monitoring.</p> <p>Elements are Project, WBS (Work breakdown structure), Network, Activity, Cost Settlement and AUC (Asset under construction).</p> <p>SAP Project System supports comprehensive functions for planning, controlling and organizing all the activities carried out during the course of a project. It helps you manage your project structures, dates, and costs throughout the entire project lifecycle.</p>
7	Real Estate and Telecom Infrastructure Management (REM)	<p>Lease-in & Lease-out of Land and Buildings.</p> <p>Lease-in & Lease-out of CMTS Towers & USO Towers (Part-A and Part-B) – Under Development.</p> <p>Staff Quarter Allotment to Employees & Others.</p> <p>Temporary Allotment of Staff Quarters.</p> <p>Booking/Allotment of Inspection Quarter, Holiday Home, Hostel, Community Centre,</p>

		Auditorium etc. Management of Contracts. Purchase of Land and Buildings
8	Production Management, Supply Chain Management & Quality Management. (PP/QM)	PP handles all business processes related with production. it is used to perform quality functions such as quality planning, quality assurance, and quality control, at various stages such as incoming material stage, in-process manufacturing process stage, and after production as well.
9	Enterprise Portal (EP)	Using SAP Enterprise Portal, organizations can give their employees, customers, partners, and suppliers a single point of access to the company applications, services, and information needed for conducting daily work. In addition, the portal offers business users the capability to easily create and manage portal pages and to generate their own portal content.
11	Quality Management (QM)	<p>SAP QM (Quality Management) is an integral part of the supply chain and logistics functions. It is fully integrated with complementary components including:</p> <ul style="list-style-type: none"> • Materials Management (MM) • Plant Maintenance (PM) • Production Planning (PP) <p>QM is used for quality planning, quality assurance and quality control.</p>
13	BASIS	<ul style="list-style-type: none"> • Support for readiness of Networking. • Guidelines for readiness of PC for ERP access. • Roles and Authorization being done centrally • MANTIS (ERP Helpdesk).

ABAP

SAP is developed using a 4th Generation proprietary language called ABAP (Advanced Business Application Programming)

1.6 SAP Concepts

Familiarization with some important concepts in SAP is essential for an Auditor.

1.6.1 SAP Organizational Structure

SAP has a distinct organizational structure. During the implementation of the SAP system, the company would define and design the organizational structure in the SAP for maintenance of data in an organized manner.

BSNL has a 5-tier organizational structure in SAP with distinct codes.

Client : BSNL Corporate (Client Code 10000)

Company : The smallest organizational unit for which individual financial statements can be drawn according to the applicable commercial laws. Each BSNL Circle was a Company in SAP till February 2019. Each Company is assigned a Company Code. (Eg Kerala: 1022, West Bengal, Gujarat). In March 2019, all the existing 51 company codes (Circles) have been merged in to into single Company Code, denoted by 1100. A new field for Circle Code has been introduced to identify the Circle for which posting is being made.

Business Area: An organizational unit that represents a separate area of operations or responsibilities within an organization (Eg: SSAs, Circle Office, Project, Maintenance, Corporate Office etc)

Functional Area: An organizational unit in accounting that classifies the expenses of the organization by functions (Eg. Administration, S&D, MM etc).

Profit Centre : A profit center is a management oriented organizational unit used for internal controlling purposes (Consumer Fixed Access, Leased Circuits). All revenue postings in SAP have to be mandatorily done with Profit Centre.

Controlling Area: An organizational unit within a company, used to represent a closed system for cost accounting purposes. Company Code can be the Controlling Area (Eg Kerala Circle, broadband)

Cost Centre: An organizational unit within a controlling area that represents a defined location of cost incurrence. (O&M, Admn). All expenditure are to be booked against the relevant cost centre.

Location: Location in asset accounting signifies the place/plot where a fixed asset is physically located. This organizational unit is used to physically track the asset at different locations.

Plant: A plant is an organizational logistics unit that structures the enterprise from the perspective of procurement, material planning, production and plant maintenance. Each plant is assigned to a company code. One company code can have several plants. A plant can be assigned to only one company code. In BSNL, inventory valuation is done at plant level.

No Paper Trails in SAP

Unlike the legacy systems where we find 'islands of automation', SAP offers a total enterprise solution where all organizational functions are computerized and integrated in to a single software solution. BSNL envisages a paperless environment in SAP.

Hence we may not find audit trails in manual form. Auditors have to look for audit trails within SAP. Knowledge to extract and export data and print docs are essential for auditors.

1.6.2 SAP Jargons

In SAP environment, we come across many jargons which have distinct meanings in SAP. Knowledge on the jargons will be helpful in avoiding confusion (Please refer Item 7: SAP Concepts).

Client: In business parlance a client is a party which is in business transaction with the company (Eg. vendors, contractors, customers are clients of BSNL). But in SAP, a client is a self-contained unit in SAP system with separate master records and its own set of tables.(BSNL Corporate)

Company: In SAP Company means the smallest organizational unit for which a complete set of financial statements can be drawn according to the applicable commercial laws. Till 2018-19, each circle was a company. All 51 companies were merged into to a single company in March 2019 under Company Code 1100.

Transaction: In commercial terms transaction means any exchange of goods/money. But in SAP transaction means any operation that lets a user make changes to a database.

Transaction Codes: The code used to execute a transaction. Transaction Codes are stored in table TSTC. There are more than one lakh Transaction Codes in SAP. All operations in SAP are carried out using transaction codes. The Integration Test Script Document available for each module will give you the process flow. For example, the [Integration Test Script Document](#) for Project Module of Project Circle will give the entire process flow (with corresponding transaction codes) from Project Planning to Project Completion & Reporting.

Vendor: Vendor in common parlance is a party which deals in goods or services. In SAP, vendor is a party with whom the Company is dealing with. BSNL SAP has the following vendors: Domestic, Foreign, Existing Employees, Retired Employees, HR Third Parties (societies/unions/LIC), Hospitals, Telecom Operators.(for IUC/roaming settlements).

Document: Document is the result of a posting in accounting in SAP, and is the connecting link between various business operations. SAP is based on the 'document principle' meaning that a document is created out of every business transaction in the system. SAP will assign a unique Document number to each document.

General ledger and G/L Account Codes: General ledger is the main accounting record which summarizes all financial transactions in SAP. The financial statements are prepared from GL. All transactions carried out in other modules of SAP that have a financial impact (Eg. Posting of goods received in MM Module,) are captured by the general ledger.

ABAP: The programming language of SAP [Advanced Business Application Programming Language]

WBS: Work Breakdown Structure: WBS refers to the components of work. It is equivalent to Project Estimates and Detailed Estimates.

Posting Period: Each month in a financial year. (Eg. April is Posting period 1, May is 2). There are 16 posting periods in SAP, since the accounts are kept open for another 4 months of the next financial year.

Chart of Accounts (COA): Chart of Accounts is the group of General ledger Accounts for posting transactions of an entity for which a full set of financial statements are prepared.

COD: Charts of Depreciation (COD) is a chart containing different areas of depreciations like Book depreciation (as per Companies Act), Tax depreciation (as per Income Tax Rules), consolidated depreciation, etc. are used in order to manage various legal requirements for the depreciation and valuation of assets. These charts of depreciation are usually country-specific and are defined independently of the other organizational units.

AUC: AUC stands for Asset Under Construction, which was earlier referred to as CWIP (Capital Work in Progress)

1.6.3 SAP Security

Security administration in SAP includes maintenance of the overall SAP security environment using the SAP Profile Generator, creating user-level activity groups and creating user master records.

1.6.4 Interfaces

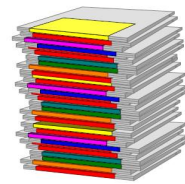
(i) **ERP- Sancharsoft Interface:** The Retail sale to the end customers will be done from Sancharsoft. The retail sale data will be fetched from SancharSoft to ERP through an Inbound Interface at the end of the day. The sale to Franchisees/ DSAs etc will be done through ERP.

(ii) **ERP- Pyro Interface:** The order for C-Topup sales will be created in ERP and Franchisee/CSCs C-Topup account will be credited through an outbound interface between ERP and Pyro System. Day end sale data of CSCs will be fetched from Pyro system to SAP through inbound interface between Pyro & ERP.

1.7 Data storage in SAP

Data is stored in ORACLE or Sybase Data Base Management Systems. The DBMS used in BSNL SAP is Oracle. The database is stored in tables. (Click here for some important TABLES).

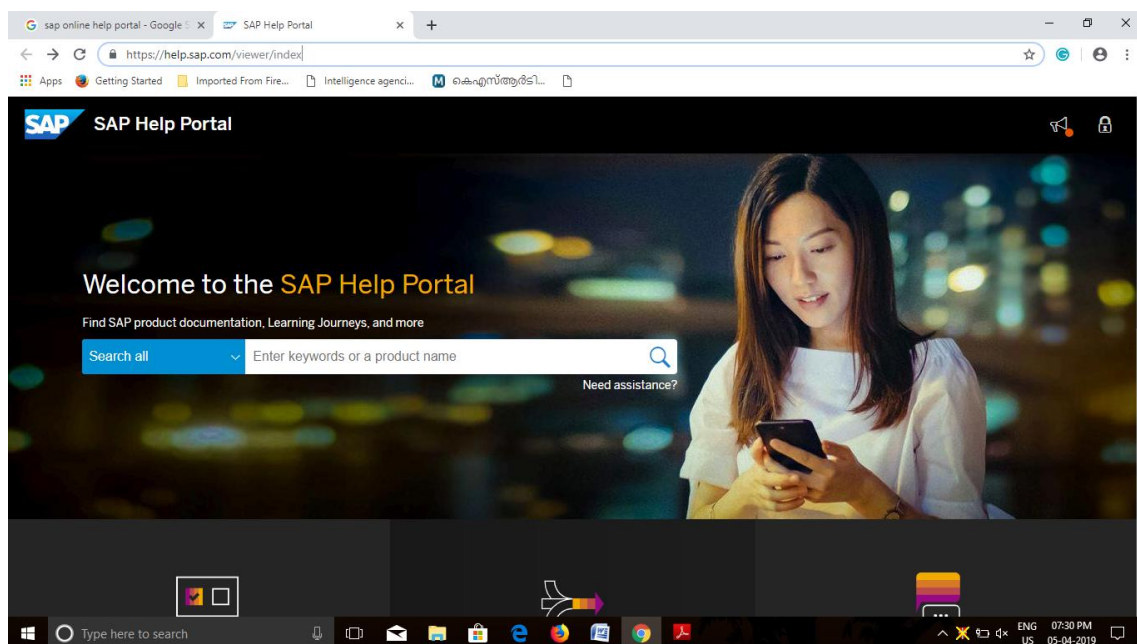
To view the Table List with Classification type RSCLASDU in the command box and enter.



1.8 SAP Help Portal

Online help on SAP is available in the SAP Help Portal.:

<https://help.sap.com/viewer/index>



Screenshot 1A: SAP Help Portal

PART 2: SAP ACCESS

2.1 SAP Access

SAP is integrated software of different Modules performing different functions. Access privileges in SAP depend on the role and responsibilities of the user in the organizational hierarchy. The user management (creation of users, assigning the access levels etc) is done by centrally..

Access to SAP is given only to the Executive employees. But all employees have access to SAP ESS.

2.1.1 Employees Self Service (ESS)

Employees Self Service Portal enables web-based access to SAP for all employees and vendors of BSNL. **ESS** allows BSNL employees to view their HR-related data anytime, anywhere, via web-based technology and functionality in the Enterprise Portal. The web access to ESS portal is provided through the **SAP NetWeaver (*portal.erp.bsnl.co.in*)**. ESS also enables submission of leave request, joining report, property returns, personal claims, changes subscriptions, view/print GPF/EPF statement, leave report, salary statement, Form 16, personal data etc.

SAP Netweaver makes possible access to SAP data using simple HTTP protocol or even mobile.

SAP NetWeaver Portal also allows Vendor Guest login for submission of **e-tenders**.

Service Books will continue to be maintained in physical form and the printout of leave account, pension & lease salary contribution pasted in it.

2.1.2 Connectivity Requirements

SAP GUI in Laptop: Get the SAP GUI installed in your laptop. On installation, SAP GUI shortcut will be created on your laptop. Ensure that you have MS Excel and IDEA for data import and analysis. There should be enough disc space in your laptop to store downloaded data.

Audit User: BSNL has created Audit users for giving SAP access to the auditors. The user is common for internal audit, tax audit, statutory audit and C&AG audit. Obtain the SAP user identification and password from the system administrator.

Authorization Profile for Auditors:

Ideally an auditor needs extensive authorizations within SAP Production system with read only access to all modules and features for effective conduct of audit..

Since User management is done by the Core Group, creation of new users, change in the access levels etc can be done only centrally by the Core Group.

2.2 Log on to SAP

There are two options to log on to SAP:

Option 1: Click the SAP login shortcut on the desktop. Click 'Log on' in the Log on Pad.

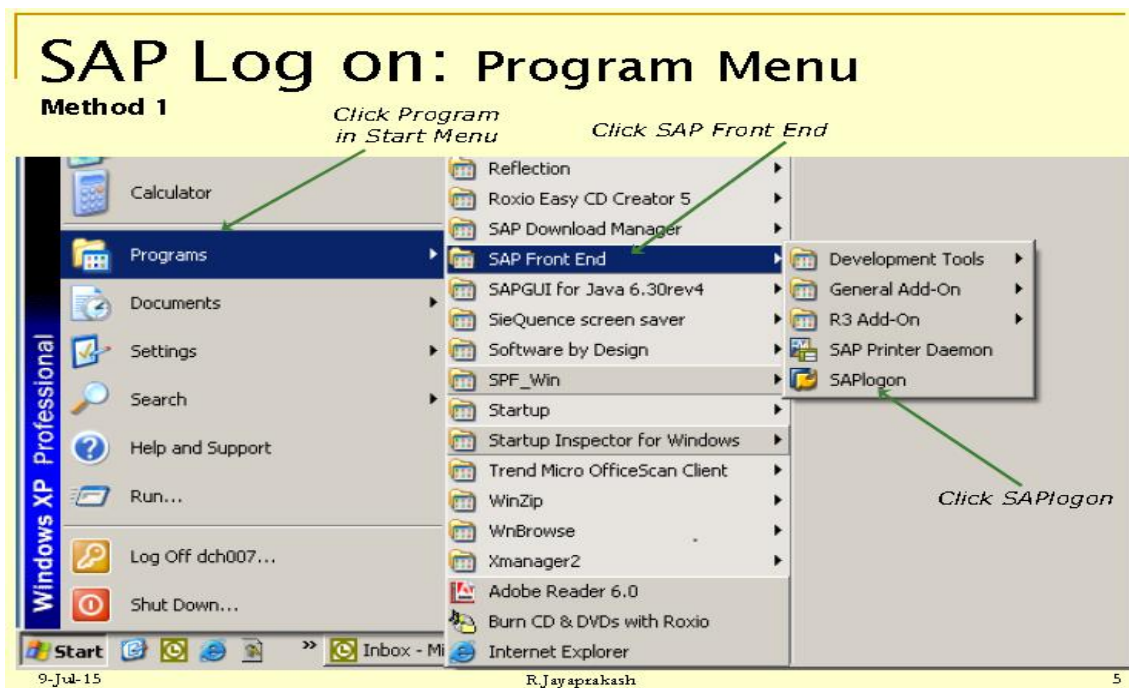


Screenshot 2.1: SAP Log on Short cut

SAP HANA

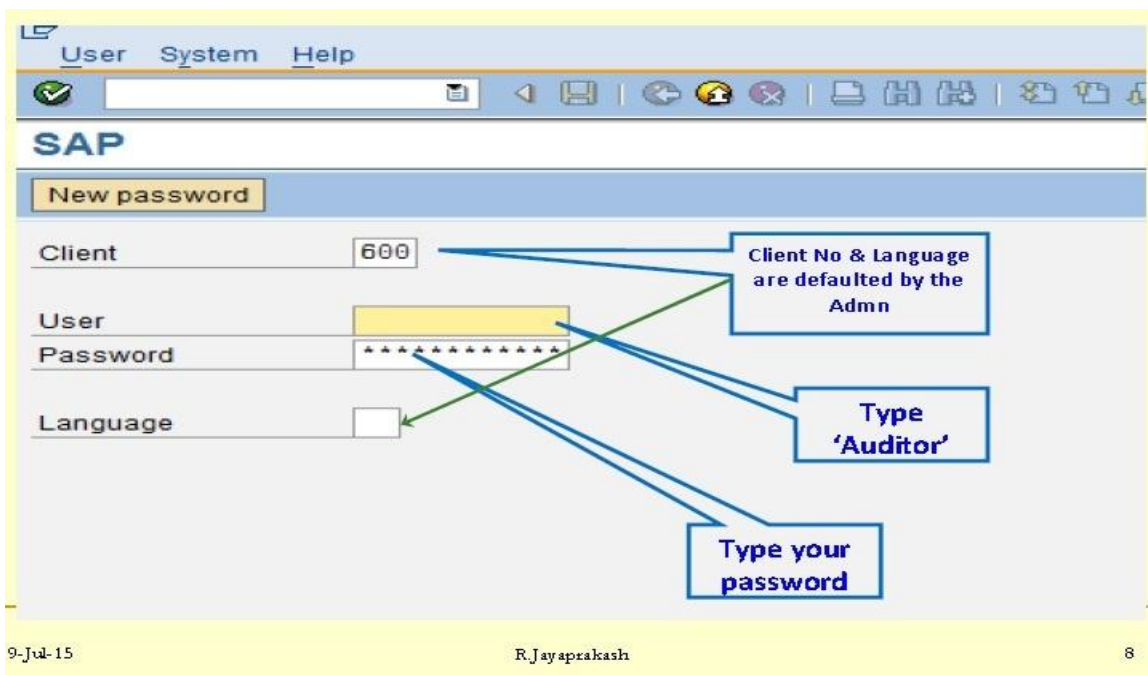
SAP HANA is the latest ERP Solution from SAP, which is a combination of Hardware and Software. SAP HANA Database is Main-Memory centric data management platform. SAP HANA Database runs on SUSE Linux Enterprises Server and builds on C++ Language.

Option 2: Go to Programs-SAP Front End-SAP logon



Screenshot 2.2: SAP Log on Program Menu

Now we are on the Log on screen as shown below:




Screenshot 2.3: SAP Log in Screen

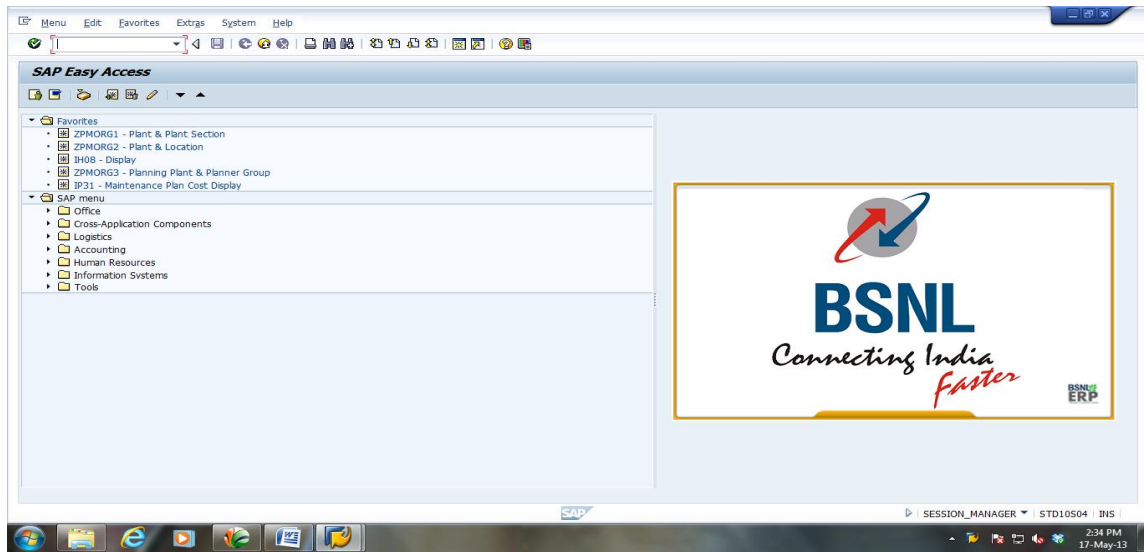
Client No : defaulted by the DBA. This numbers define a whole business entity within the company, or the whole company.

Username : as assigned to you by BSNL

Password : as assigned to you by BSNL

Language : defaulted by the DBA

After entering the password click the icon  on the top left corner of the Menu bar. Now the following screen appears:

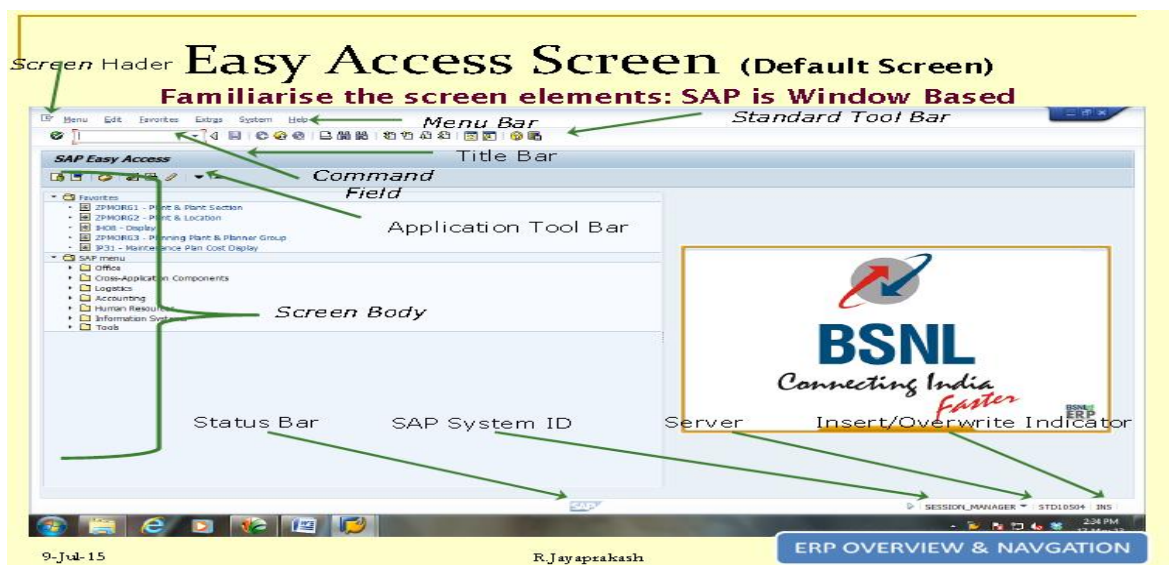


Screenshot 2.4: SAP Easy Access Screen

- **Multiple logins** are not allowed for the same user id. If somebody else login with the same user id, he can terminate you. Hence, get 2 or 3 user ids exclusively for each audit assignment.
- As a security measure, SAP will disable the current password after a specific number of days and allows you to use new password. Inform any such changes made by you to the BSNL authorities on completion of audit.

2.3 SAP Screen Elements

New let us familiarize with the screen elements of SAP. this will make the navigation easy.



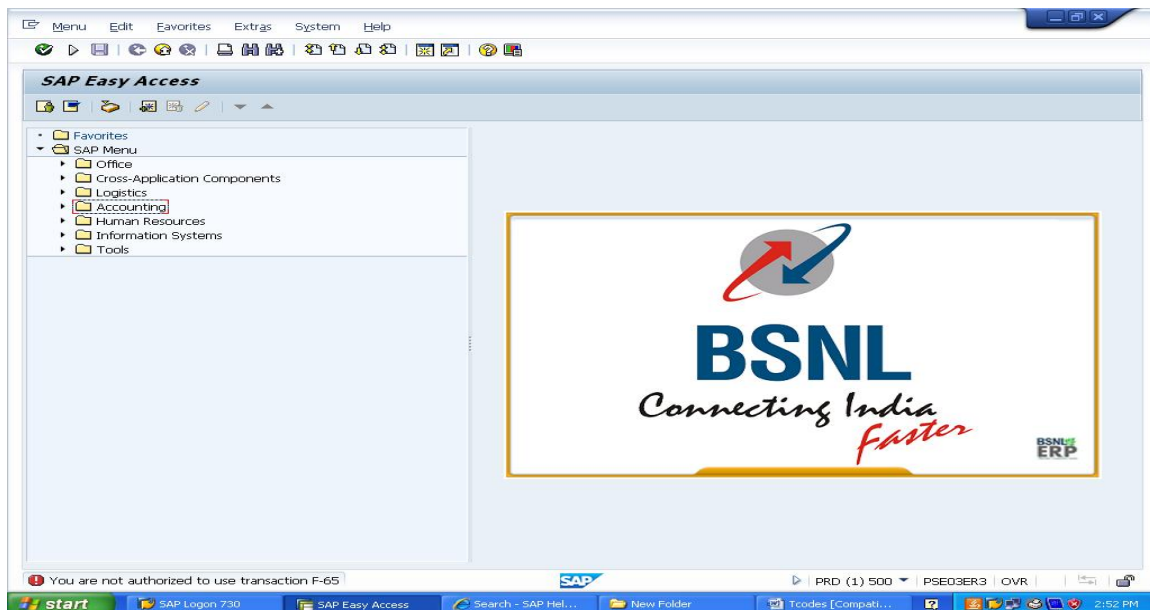
Screenshot 2.5: SAP Default Screen Elements

2.4 SAP Menu

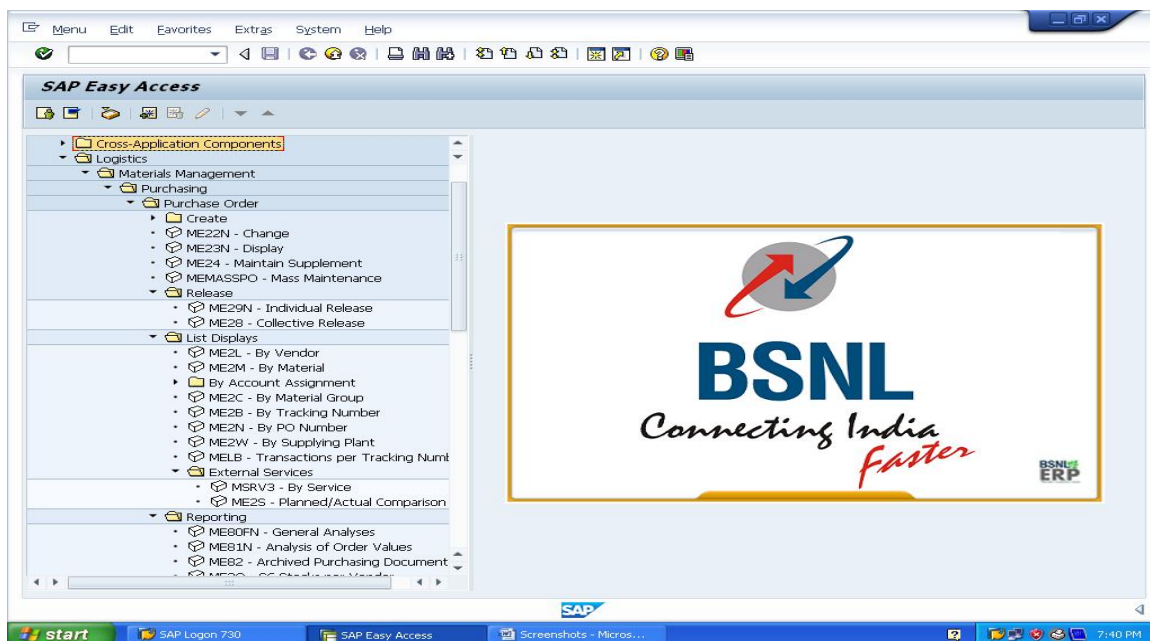
SAP Menu is used to group all Transaction Codes / Applications. The SAP Menu can be expanded and collapse menus in the navigation area by choosing the dropdown arrows to the left of the menu items. To open an application in the navigation area, Double-Click the node.

Menu can be:

- **SAP Standard Menu:** Displays the standard menu of SAP regardless of the authorization level of the user.
- **SAP User Menu:** Displays only the functions, which the user is authorized are displayed.

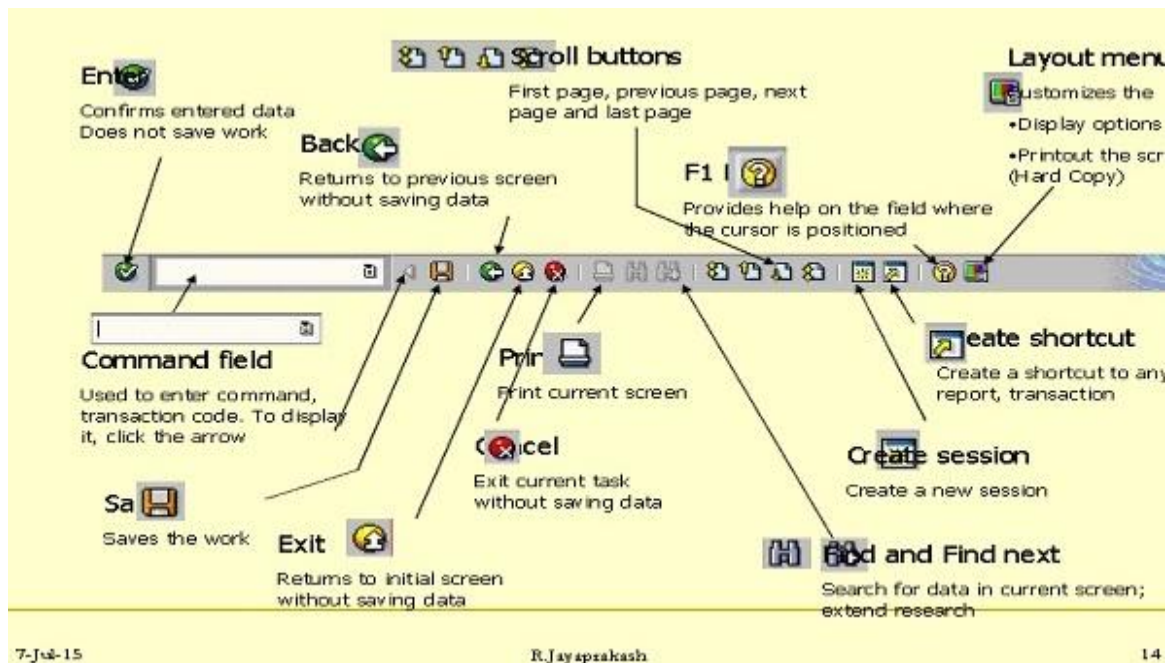


Screenshot 2.6: SAP Standard Menu



Screenshot 2.7: SAP Sub Menu (collapsed)

2.5 SAP Icons



Screenshot 2.8: SAP Icons

2.6 SAP Session

When we sign onto SAP R/3, we create a 'session'. Now we are on a SAP session. We can have more than one session active at the same time. We can 'open' a new session any time and switch between sessions without losing data in the existing sessions.

A session is like a window within SAP

Opening up a new session allows you to work on more than one thing at the same time. You can have up to six sessions running simultaneously.

2.6.1 Creating a new Session

(i) Using menu bar icon



Screenshot 2.9: Create Session- Menu bar

(ii) Using Menu

System> Create Session or Select the Create Session button from the standard toolbar



Screenshot 2.10: Create session using SAP Menu

(iii) Using Fast Path Field

Type /O before the transaction code and hit Enter. We will be taken directly to the new transaction in a new session without closing what we were working on.



Screenshot 2.11: Create session using Fast Path field

2.6.2 Switching between Sessions

Click the session represented by a button at the bottom of the screen, just like we do for any MS windows program.



Screenshot 2.12: Switching between sessions

2.6.3 Ending a Session

Save your work before you close the session.

From the menu bar choose System> End Session



Screenshot 2.13: Ending a session

2.7 Interaction with SAP- Transaction Codes

We can interact with SAP database are carried through 'transactions'. A transaction is an operation that lets a user make changes to a database. All the transactions have an associated transaction code. It is a four character code (Alpha Numeric) associated with a SAP task. There are three ways to execute a transaction code:

The full list of transaction codes is maintained in the tables **TSTC** and **TSTCT** which can be accessed

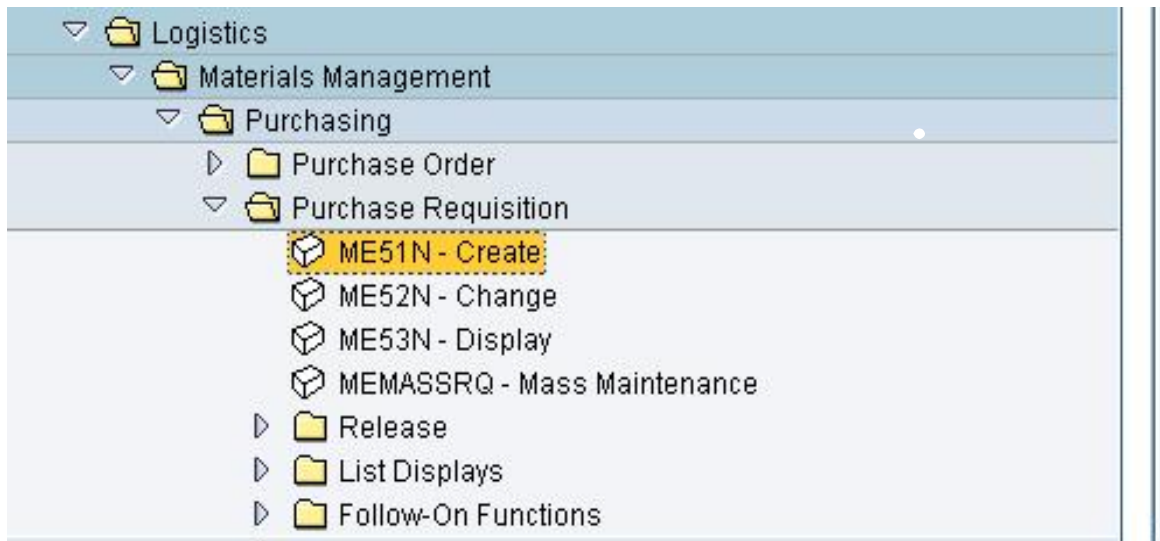
- **Command Field** : Enter the transaction code in the command field
- **Favorites** : Double click the transaction code from the 'Favorite' folder
- **SAP menus** : Double click the transaction code in the SAP menu

T/code in command Field



Screenshot 2.14: Transaction Code in Command Field

T/Code in SAP Menu



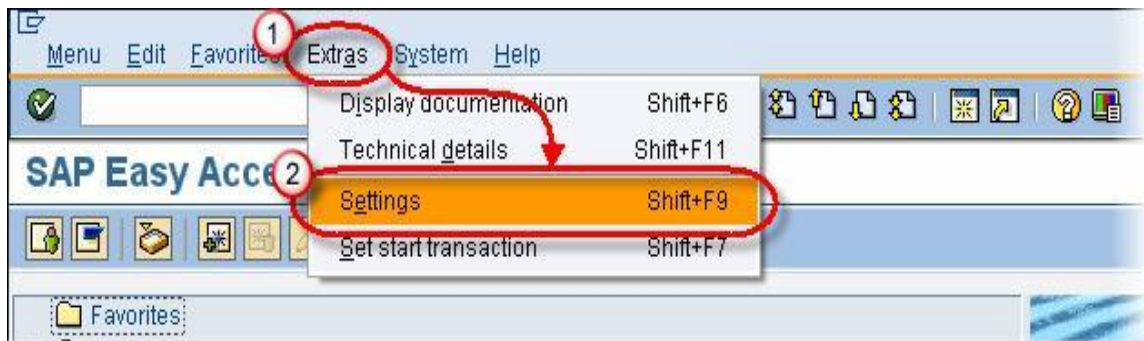
Screenshot 2.15: Transaction Code in SAP Menu

Type /N before the transaction code to move from one transaction to another.

2.7.1 Display Technical Names

SAP menu will show both the transaction name and the transaction code. To view the transaction code

Click Extras in the top menu bar, click Settings and in the next screen select 'Display Technical Name Checkbox'



Screenshot 2.16: Technical Names



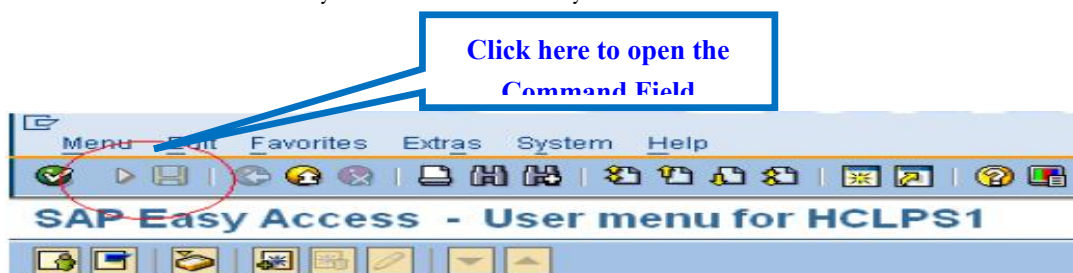
Screenshot 2.17: Technical names

2.8 Navigation in SAP

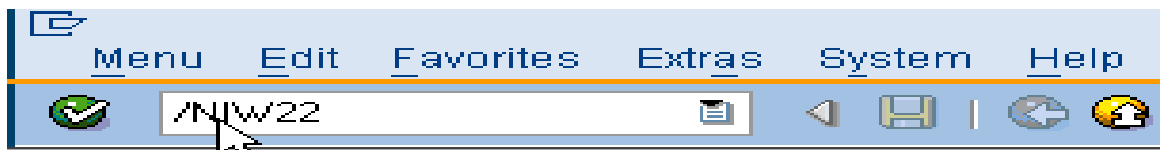
We have logged on to SAP and familiarized with the screen elements. Now let us move around SAP. There are two ways to move around:

■ **SAP Menu:** By selecting options from the application menus and submenus. This allows users to navigate and choose from the available functions to perform their tasks without the need to memorize keyboard combinations or transactions codes. Selecting options is just like any other typical windows application: just drag around the menus and click the function you want to start (Ref fig 2.15).

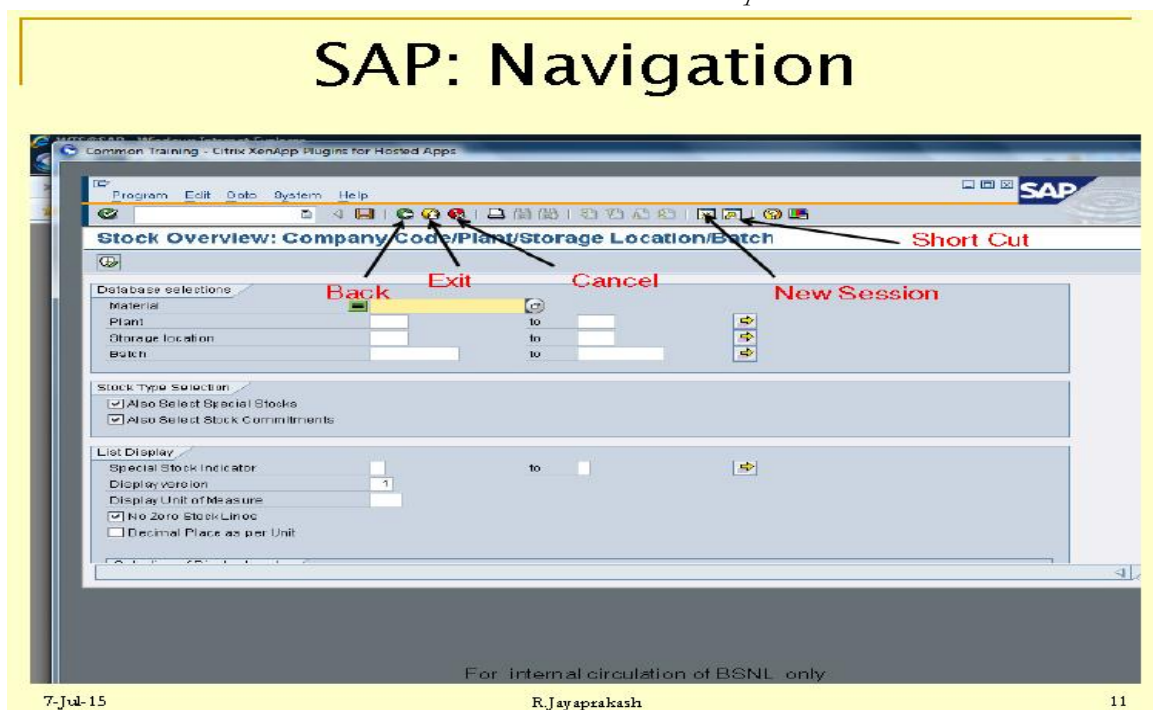
■ **Transaction Code:** Another way to move around is by entering transaction codes in the command field. We can go directly to a task without navigating through the application menus. We have already learnt the three ways to execute a transaction code.



Screenshot 2.19: Command Field is closed



Screenshot 2.20: Command Field is Open



Screenshot 2.21: SAP Navigation

2.9 Fields in SAP Screen

SAP screens will have three field types for data entry:

Required Field	Usually flagged with a tick mark. Data entry is required in this field to perform a task.
Default Field	There will be default entry in the field, but it can be altered
Grey-out Field	No data entry is allowed in this field
Input Entry/Optional Entry	Data entry is optional and not required. Some Optional Entry fields may become required depending on the values entered in other fields.


2.9.1 Match code

If we are not sure about the code to be input in the Required Field, Match code will help us. Match codes allow us to find out the relevant code / value from a list. Just click on the entry field and the Match code appears on the right of the field.

Check the Status in case you can't proceed

If you have any problem while navigating, check the message in the Status Bar at the bottom of the screen. A message will be displayed in the Status Bar. Double-click on the message or click the red circle and a dialogue box pops up that explains the message and what action to take. (The second field defaults to display the system information such as system name, (session number), and (client number).

2.9.2 Dynamic Selection

SAP input screens may not show fields for all selection criteria. SAP Dynamic selection enhances selection criteria that are not included in the standard selection screen. Dynamic selection helps us in narrowing down the selection of the required data from the database. For getting the criteria options in Dynamic Selection, click the icon  and select the criteria from the list.

2.10 SAP NetWeaver

The web access to non-executives and Vendor guests to Employees Self Service (ESS) portal is provided through the **SAP NetWeaver** (*eportal.erp.bsnl.co.in*)



Screenshot 2.22: SAP NetWeaver

2.11 Changing the Password

Know the Password Basics

The system will disable the password after a specific period as a security measure and prompt the user to renew the password.

We can use upper case letters or lower case letters in our password (SAP R/3 does not distinguish between upper and lower case letters).

We can use any combination of characters (a z, 0.....9 or punctuation marks)



We cannot begin a password with:

?, !, or a blank space, three identical characters (fffce), any sequence of three characters that are contained in our user name (for example, using "bill," if your user name is 99biller)

When all the logon window fields have been filled up as described in the previous section (client, user ID, password assigned by your system administrator and language), pressing the Enter key will display the password change dialog box, like the one shown in Fig. 5–3.

In the New Password field, type in your new password, adhering to the previous rules, and click with the mouse or press the Tab key to move to the Repeat password field; then repeat exactly the same password.

Next, press the Transfer button.

PART.3 AUDIT

3.1 Audit in SAP Environment

The audits we carry out in BSNL are of three types:

- Financial Audit
- Compliance Audit
- Performance Audit

Audit has the mandatory obligation to audit and report upon the annual accounts (Companies Act 2013) and the revenue and expenditure of the Company (C&AG's (DPC) Act 1971) irrespective whether the accounts are maintained in manual or electronic form.

There is a notion that since SAP is an integrated software with sound system based controls, the chances of errors are remote. Like any other system, SAP also is susceptible to errors. The chances of committing mistakes in data entry and selecting the various input codes like G/L account, Posting Key, Document Type, Profit/Cost centers cannot be ruled out. The managerial decisions also leave marks on the transactions in SAP.

The scope and objectives of audit are same in legacy and SAP environment. But the audit methodologies and audit technique may differ. Auditors should not expect manual records in a SAP environment since SAP envisages a paperless environment. Auditors can access the data for any particular Business Area, Profit Centre, Circle or the Company as a whole.

Since all transactions which have financial impacts, happen only through SAP, auditors can conduct system based audit `saving time and effort. Examination of manual records will be required only when auditors fail to find on the required information in SAP.

The SAP modules capture all organizational data except the telecom customer data, TRA billing and Payment data, because these activities are done by Billing & CRM applications. The monthly balances under various telecom revenue heads are only uploaded in SAP.

SAP provides vital inputs for risk analysis, like, revenue and expenditure patterns across different Business Areas, Profit/Cost Centers for different reporting periods which facilitates selection of audit units and focus areas for audit. Analysis of various drill down reports on POs, Inventory, Assets added during the year, debit/credit details, cleared/open items etc. helps in selection of samples for detailed audit.

3.2 Structure of Accounts

3.2.1 Chart of Accounts

Chart of Accounts (CoA) is the group of General Ledger Accounts for posting transactions of an entity for which a full set of financial statements are prepared. Familiarization with the Chart of Accounts is essential for auditors.

There are three types of Chart of Accounts:

- **Operating Chart of Accounts:** It contains all the General Ledger accounts that are used to meet the daily needs in a company. The operating chart of accounts has to be assigned to a company code.
- **Country Chart of Accounts:** It contains a list of all General Ledger accounts that are required to meet the operating country's legal requirements. You can also assign a company chart of account to the company code
- **Group Chart of Accounts:** The group chart of accounts contains the G/L accounts that are used by the entire corporate group. This allows the company to provide reports for the entire corporate group.

BSNL has only one Chart of Accounts, since it operates only in India and has no group companies.

3.2.2 General Ledger

SAP General Ledger is the core component of SAP which keeps all the transactions in a single database. General Ledger also allows users to store or park incomplete documents temporarily, such as those requiring authorization or approval prior to recording an entry as a final transaction. The number of GL Codes in BSNL has been reduced to less than half in SAP by grouping/deleting of many earlier codes.

3.2.3 SAP Account Types

There are five types of accounts in SAP, each denoted by an alphabet as shown below:

Accounts starting with	Relates to
A	Asset
D	Customers
K	Vendors
M	Material
S	General ledger

3.3 Document

SAP is based on the 'document principle' meaning that a document is created out of every

Document Date available in a SAP document is actually the date available on the manual document like an Invoice, based on which the transaction has been made in SAP.

business transaction in the system. SAP will assign a unique Document number to each document. Document is the connecting link between various business operations.

Documents generated during an accounting year will have unique document numbers. A document has two parts -document header and document line items consists of fields like posting date, document date, entry date, parking date, entered by, parked by, fiscal year, user id, etc. Document line items consist of fields like G/L account, cost objects, document and local currency, etc. A document can have up to 999 line items.

3.3.1 Document Types

Document types are denoted by two digit alphabetic codes.

Type	Description	Type	Description	Type	Description
AA	Asset posting	KP	Account Maintenance	SK	Cash document
AB	Accounting document	KS	Contract Invoice	SU	Adjustment document
AF	Dep. Postings	KV	Raw Material Payment	TP	Transfer Pricing
AN	Net asset posting	KW	Contractor Payment	TR	Travel Accounting
BA	BRS Document Type	KX	Transporter Payment	UE	Data transfer
CH	Contract settlement	KY	Stores Payment	UR	Data Transfer Vendor
CO	CO Document	KZ	Vendor payment	RV	Billing doc.transfer
DA	Customer document	LD	Legacy Document	WA	Goods issue
DB	Customer Bank Guarantee	ML	ML settlement	WE	Goods receipt
DC	Customer Document	KP	Account maintenance	WI	Inventory document
DK	Customer Credit Memo	KQ	Transport Invoice	WL	Goods issue/delivery
DG	Customer credit memo	KR	Vendor invoice	WN	Net Goods Receipt
DR	Customer invoice	KZ	Vendor payment	ZB	Bank Dep by CSC,
DS	Customer Refund	PR	Price change	ZC	PMS Collection
DY	Customer Collection	PY	HR Posting	ZD	PMS Collec. Reverse,
DZ	Customer payment	R1	Revenue- Flash Post	ZE	Reverse Bank DepCSC,
ED	Excise Invoice	R2	Revenue-Final Post	ZI	Inter CO Clearing
EU	Euro rounding diff.	RA	Sub.Credit Memo Statement	ZK	Cash Document
EX	External number	RB	Reserve for Bad Debt	ZP	Payment posting
FR	Fuel Vendor Invoice	RE	Invoice – gross	ZR	Bank reconciliation

KA	Vendor document	RN	Invoice – net	ZS	Payment by check
KB	Vendor BG	RT	Invoice - Retention	ZT	Telecom Refund Post
KC	Debit Memo	RV	Billing doc. transfer	ZV	Payment clearing
KD	Credit memo	SA	G/L account document		
KN	Net Vendors	SB	G/L account posting		

Documents: Relevance in Audit

- *Document establishes the link between the transactions. It contains information on the GL code involved, document date, entry date, posting date, who carried out the transaction, date and time of the transaction etc. Hence important evidence.*
- *Document Type will indicate the nature of transaction. It also helps us in narrowing down our selection. For example, if we want to display all vendor payment documents we can use the Document type KR*

3.4 Posting Keys

Posting keys are 2 digit numeric codes which controls how the line item is entered and processed in SAP. Posting Keys are defined at the Client level and will be uniform for all Company Codes under the Client in SAP. Users have to specify a posting key before entering a line item.

The Posting Key decides:

- whether it is a debit or credit
- the account type to which it is posted (G/L, Customer, Vendor, Assets, Material)
- How data you post is processed
- How the system updates the data you enter

Posting Keys: Relevance in Audit

Posting Keys will help the auditors to know the nature of any transaction in SAP. It also helps to detect exceptional transactions and rectification entries for further probe. Eg. We expect only credits in a sale account for which the Posting key is 50. A Posting key 40 in a Sales Account indicates a Sales Return.

The common Posting Keys used are given in the table below:

Posting Key	Posting key name	A/c type	D/C	Posting Key	Posting key name	A/c type	D/C
1	Invoice	C	D	31	Invoice	V	C
2	Reverse credit memo	C	D	32	Reverse credit memo	V	C
3	Bank charges	C	D	34	Other payables	V	C
4	Other receivables	C	D	35	Incoming payment	V	C

5	Outgoing payment	C	D	36	Payment difference	V	C
6	Payment difference	C	D	37	Other clearing	V	C
7	Other clearing	C	D	38	Payment clearing	V	C
8	Payment clearing	C	D	39	Special G/L credit	V	C
9	Special G/L debit	C	D	40	Debit entry	G	D
11	Credit memo	C	C	50	Credit entry	G	C
12	Reverse invoice	C	C	70	Debit asset	A	D
13	Reverse charges	C	C	75	Credit asset	A	C
14	Other payables	C	C	80	Stock initial entry	G	D
15	Incoming payment	C	C	81	Costs	G	D
16	Payment difference	C	C	83	Price difference	G	D
17	Other clearing	C	C	84	Consumption	G	D
18	Payment clearing	C	C	85	Change in stock	G	D
19	Special G/L credit	C	C	86	GR/IR debit	G	D
21	Credit memo	V	D	89	Stock inward movement	M	D
22	Reverse invoice	V	D	90	Stock initial entry	G	C
24	Other receivables	V	D	91	Costs	G	C
25	Outgoing payment	V	D	93	Price difference	G	C
26	Payment difference	V	D	94	Consumption	G	C
27	Clearing	V	D	95	Change in stock	G	C
28	Payment clearing	V	D	96	GR/IR credit	G	C
29	Special G/L debit	V	D	99	Stock outward movement	M	C

3.5 Date Types in SAP

For any transaction in SAP, there are following three types of date are indicated:

Document date	The date indicated in the supporting document (Bill/Invoice) for which the transaction is made. This is manually made.
Entry date	The date on which the transaction is entered in the system. The date will be the server date.
Posting date	The date on which entry is posted to the ledger or accounting date. This is manually made

Normally, Entry date and Posting date are the same. SAP allows Posting Date which is earlier to or later than the Entry Date.

3.6 Hold and Park

After making the entries, SAP offer the following options to the user:

- **Post it immediately:** Posting the document immediately is the normal practice in SAP. Posting will update the accounts.
- **‘Hold’ the document:** It is for short term and is used when transaction Dr or Cr is uncertain and generally it is used for external purpose. Holding will not update the accounts.
- **‘Park’ the document:** Parking the document means after the document (invoices, credit memos) is entered in SAP, it is not immediately posted in SAP, but kept pending for some time for detailed checks before posting it. In case of payments to ‘One Time Vendors’, the person who enters the document will park it and the same is cleared and posted by his supervisory officer as an internal control mechanism against fraudulent payments. It is for longer period generally used for internal purpose. Parking will not update the accounts.

Date Types & Hold/Park: Relevance in Audit

Date types and the Hold/Park details available in the SAP document and the document header will help the auditors in identifying parked or hold items so that further examination can be made on the justification for the same. Normal reasons are requirement of further verification, want of approval by higher authority, non-availability of fund etc. The document dates also reveal delays in entering the transaction and its actual posting in the General ledger. Auditors can also verify whether changes in SAP have been made at the instance of audit or not.

3.7 Segment Reporting

As per the requirement of “The Reporting System on Accounting Separation Regulations 2016” of TRAI, 2016”, Telecom Service Providers are required to generate the Accounting Separation Statements in the following segments:

- Telecom Service wise separation
- Licensed Service/Geographical area of Operation wise separation

In addition, there is reporting of Network Element wise cost, Support Functions and Department Costs and Non-financial Reports.

SAP allows preparation of financial accounts for the Company as whole, for each Telecom Circle and for each Business Area (SSA). The various functional units are denoted by the following codes:

Telecom Circles codes are given in the table below:

BA Code	Name of the Business Area	BA Code	Name of the Business Area
ZBA1010	Business Area Corporate Office	ZBA1035	Business Area Kolata Maint. District
ZBA1011	Business Area Andaman & Nicobar	ZBA1036	Business Area Chennai Maint. District
ZBA1012	Business Area Andhra Pradesh Telecom	ZBA1050	Business Area ETR
ZBA1013	Business Area Assam Telecom Circ	ZBA1051	Business Area WTR
ZBA1014	Business Area Bihar Telecom Circ	ZBA1052	Business Area NTR
ZBA1015	Business Area Chhattisgarh Telecom	ZBA1053	Business Area STR
ZBA1016	Business Area Gujarat Telecom	ZBA1060	Business Area ETP
ZBA1017	Business Area Haryana Telecom	ZBA1061	Business Area WTP
ZBA1018	Business Area Himachal Pradesh Telecom	ZBA1062	Business Area NTP
ZBA1019	Business Area Jammu & Kashmir Telecom	ZBA1063	Business Area STP
ZBA1020	Business Area Jharkhand Telecom	ZBA1064	Business Area NETF
ZBA1021	Business Area Karnataka Telecom	ZBA1070	Business Area TF Mumbai
ZBA1022	Business Area Kerala Telecom	ZBA1071	Business Area TF Jabalpur
ZBA1023	Business Area Madhya Pradesh Telecom	ZBA1072	Busniess Area TF Kolkata
ZBA1024	Business Area Maharashtra Telecom	ZBA1080	Business Area ALTTC
ZBA1025	Business Area NE - I Telecom	ZBA1081	Business Area BRBRA ITT
ZBA1026	Business Area NE-II Telecom	ZBA1082	Business Area NATFM IT
ZBA1027	Business Area Orissa Telecom	ZBA1090	Business Area CPAO ITI BGLR
ZBA1028	Business Area Punjab Telecom	ZBA1091	Business Area BBAND NETWORK
ZBA1029	Business Area Rajasthan Telecom	ZBA1092	Business Area NCES TU
ZBA1030	Business Area Tamilnadu Telecom	ZBA1093	Business Area TECH & DEV
ZBA1031	Business Area UP (East) Telecom	ZBA1094	Business Area QUALITY ASSU
ZBA1032	Business Area UP (West) Telecom	ZBA1095	Business Area TEL. STORES
ZBA1033	Business Area Uttaranchal Telecom	ZBABSNL	BSNL BUSNIESS AREAS
ZBA1034	Business Area West Bengal Telecom		

BSNL as a whole : Company Code 1100

The original Business Area codes will continue for SSAs.

3.8 Cost Centre & Profit Centre

In SAP all expenditure are accounted against Cost Centres and all revenue booked against Profit Centre. Cost/Profit Centres facilitate segment reporting.

3.8.1 List of Cost Centers in BSNL

Cost centre will be used to monitor and trace who incurred a specific cost within the organization. Cost centers are created according to various criteria including functional considerations, allocation criteria, activities provided or according to their physical location or management area. Every cost centre is linked to a –i) Company code, ii) Profit Centre, and iii) Business Area.

The Cost Centre will be a **seven digit number**, the first four digits will be the Business Area code, the 5th digit will be 1 -Network element, 2 -Line of business Segments) like CFA, Broadband, etc., and 3 –Functional Department like Finance Department, Admin Department and the last two digits will be running serial number.

Last Three Number of Cost Centre	Description (Short Text in cost centre master)	Last Three Number of Cost Centre	Description (Short Text in cost centre master)	Last Three Number of Cost Centre	Description (Short Text in cost centre master)
101	CDMA-RADIO ACCESS NW	130	OUTDOOR PLANT	157	CPE - BASIC SERVICES
102	CFA TRANSMISSION	131	TELEGRAPH	158	TANDEM- TAX SWITCH
103	TOWER –CM	132	NLD - TRANSMISSION	159	CFA-MEDIA GATEWAY
105	GSM-RADIO ACCESS NW	133	TOWER -USO	160	CPE-BROADBAND
106	CORE-CDMA	134	VSAT	161	DSLAM
107	CORE-BB	135	WAP	162	BB-MuX-SWITCH
108	CORE-CFA ACCESS VOICE	136	3G	163	NLD-MEDIA GATEWAY
109	CORE-GSM	137	NMS TAX - CFA	164	ILD-MEDIA GATEWAY
110	CORE-MPLS	138	MLLN	165	DARK FIBRE
111	CORE-WIMAX	139	WIMAX-RADIO ACCESS NW	201	CONSUMER FIXED ACCESS
112	DSPT	140	CM - TRANSMIS. MEDIA	202	CONSUMER MOBILITY
114	ELECTRICAL INFRA-CFA	141	PMRTS	203	LEASED CIRCUITS

115	ELECTRICAL INFRAS-CM	142	GMPCS	206	BROADBAND
116	ELECT. INFRA-TRANS	143	SMS SERVICE	301	ADMINISTRATION
117	FTTH -	144	NMS – CM	302	BILLING – CFA
118	ILD Gateway	145	VAS APPL. SERVER-GSM	303	CIVIL DIVISION
119	IN-CM	146	DEDICATED SERVERS-BB	304	ELECTRICAL DIVISION
120	IN-FIXED ACCESS	147	CABLE LANDING STATON	305	FINANCE & ACCOUNTS
121	IT SUPPORT-CFA BSS	148	ELECT INFRA TOWER-CM	306	HUMAN RESOURCE DEVL.
122	IT SUPPORT-CFA OSS	149	INTERNET DATA CENTER	308	BOARD OF DIRECTOR
123	IT SUPPORT-CM BSS	150	CPE - WIMAX	309	MARKET BUSI. DEV-CFA
124	IT SUPPORT-CM OSS	151	IN – CDMA	311	PLAN,PURCHASE& STORE
126	LOCATION BASED SERV.	152	VAS - CDMA	314	MARKET. BUSI. DEV-CM
127	LEVEL 1 TAX	153	CPE - CDMA	315	BILLING – CM
128	LOCAL LOOP -CIRCUITS	154	WLL - CORE	316	SALES – CM
129	MMS	155	WLL - ACCESS	317	CALL CENTER – CFA
		156	CPE – WLL	318	CALL CENTER – CM

3.8.2 List of Profit Centers

There are only seven Profit Centers in BSNL. The list is furnished below:

Profit Centre	Code
Consumer Fixed Access	10000
Broadband	11000
Consumer Mobility	20000
Leased Circuits	30000
Towers-Consumer Mobility	40000
Towers-USO	41000
External Projects	90000

Cost & Profit Centers: Relevance in Audit

- Auditors can view segment-wise financial data since the expenditure/revenue are allocated to the respective profit centres in SAP.
- Auditors can evaluate segment-wise performance of the Company during a given period.
- Auditors can evaluate the expenditure pattern in various functional/ service areas.

3.9 Cash Journal

Cash journal is an online cash book in SAP system. It allows the user to post cash documents (like expenses, cash receipts, cash withdrawal from bank etc.). It calculates the balance of cash remaining on hand each time a cash expense and cash receipt is posted.

3.10 Fiscal Year & Posting Period

A 'fiscal year' is the accounting period, which normally spreads over 12 months corresponding to the period for which annual financial statements are prepared. In BSNL SAP, fiscal year 2018 means financial year 2018-19. The fiscal year has 12 posting periods corresponding to the calendar month.

In addition to the 12 posting periods, 4 special periods from April to May of the succeeding fiscal year are also defined in SAP to facilitate year-end closing activities.

3.11 Options for Auditing in SAP

There are two options for auditors

3.11.1 Option 1: Through Audit Information System (AIS)

Audit Information System (AIS) is an Embedded Audit Module (EAM) for audit. EAMs are programs written and compiled within an application to perform audit procedures while an application is in operation and may be run only when activated or on a routine basis. EAM enables auditors to monitor and analyze transactions at various levels of the application. It has the ability to identify all unusual transactions for auditor's evaluation. This is done in form of exception reporting. Exception reporting is the selection and highlighting of data that are in some way different or critical. Using exception reporting auditors can extract data from the audit file to another file using specified criteria.

Note: This module is not available in BSNL

3.11.2 Option 2: Through Access Privilege

Audit is given access with 'Display' Privilege. The Username and Password are allotted by the DBA. The password will automatically become inactive after 30 days and system will prompt for new password. Auditors can log on to SAP from 'Program menu' using short cut icon (refer part 8) and access the required data and generate reports using the relevant 'Transaction Codes'/Reports or SAP Menu.

The SAP menu folder 'Information System' contains T/Codes to view information and standard Reports which will be useful in audit.

3.11.3 Auditing with Reports

As auditors, we have to extract, collect, format and analyze the financial data from SAP. This can be carried out through Reports.

We need not program any reports since SAP has thousands of pre-programmed reports. A report can be executed through menu functions or through the Report Codes

*Reports in the SAP R/3 system are **ABAP** programs whose function is to look up information in the database and display it or print it.*

The general reporting facilities of the R/3 system can be found under the System-Services-Reporting menu or using **Transaction code SA38**.

The names of most of the standard report start with letter R. Customer created reports start with letter Y or Z. Reports are grouped in classes, for example, sales reports, stock movements, and projects.

*A **report** is the program itself, and a **list** is the result (the output) of the report.*

3.11.4 Access the Reports

There are two methods (i) through the SAP Menu (ii) through the Report Codes

i) Through SAP Menu

In SAP, Each application Menu contains a sub menu called 'Information Systems'. The Information Systems contain many 'Reports', which can be accessed through the SAP Menu.

For example Reports in Accounts Receivable can be accessed through the following path:

Accounting-Financial Accounting-General Ledger-Accounts
Receivable-Information System-Reports for Accounts Receivable-Customer
Balance-

ii) Through Command Field

The Reports can be executed through the command field.

Examples of Reports

S_ALR_87012167: Accounts Receivable Information System

S_ALR_87012172: Customer Balance in Local Currency

S_ALR_87012186: Customer Sales

S_ALR_87012169: Transaction Figures-Account Balance

S_ALR_87012170: Transaction Figures-Special Sales

S_ALR_87012171: Transaction Figures-Sales

3.11.5 To find Report Names, from the Reporting Screen

Select Utilities. Find Program from the menu. The system shows the ABAP program directory search screen. The report search screen (titled ABAP Program Directory) appears. To start the report, enter the report name in the field and click on the Execute button.

Most reports have selection criteria to delimit the scope of the search and the expected results. Some reports, however, do not have selection criteria, so when executing the report, the results are shown immediately. If the report includes selection criteria, the corresponding screen appears, where users must enter the criteria they want to use for the report results. Criteria are the search terms, and the use of wildcards is allowed.

Once the criteria are entered, press the Execute button again or select Program Execute in background from the main menu to submit the report as a background job.


A common way to automatically enter selection criteria is with the use of variants. A variant is a collection of predefined criteria to use in reports


Searching can be done with T/Code SA38 using the first 2 or 3 alphabets in the Report name.



Naming Convention of Reports in SAP

1 st Letter		3 rd Letter	
R	Standard Reports	RFB	Document Reports
Y, Z	Customized Reports	RFK	Vendor Reports
2 nd Letter		RFD	Customer Reports
F	Financial Accounting	RFS	GL Reports
P	Human Resources	4 th and following letters	
M	Materials	RFSKVZ00	GL Account List
V	Sales	RFKEPL00	List of vendor line items
A	Fixed Asset Reports	RAABGA01	Asset Retirement
S	Basis Module and System Applications		

3.11.6 Report Variant

Sometimes you may feel that a particular report needs to save for future purpose. You can create a Report Variant with the values you entered in to the selection fields and click Save as variant button  .

Type the name of the variant, give a description to identify the Report Variant and save .

To recall a Report Variant, click the Get Variant button  on the report entry field. A list of Report Variants is displayed and you can select your Report Variant and click the Execute icon  to run the Report.

3.12 Note Sheets in SAP:

Auditors will be very much interested in note sheets. Note sheets can be maintained in SAP also. Access to the note sheets depends on the authorization level

Note Sheets can be created in SAP using the transaction code 'ZPS_Notesheet'. Then enter the WBS Element for which note sheet need to created/update. Enter the HRMS number to whom it should be sent (without the first digit of the HRMS number). Enter the comments in the Note sheet and click on to sent button. Note sheet will be available in SAP inbox of the person to whom it was sent to.

3.13 Audit Trails and Audit Evidence in SAP

Audit Trail is a sequence of activities which will help the auditor in either in paper form or in digital form. BSNL envisages a paperless environment in SAP. Auditors have to look for audit trails within SAP. Auditors should have knowledge about the process flow in respect of various activities in each module. SAP Documents will help the auditors in understanding the links between transactions.

Audit Evidence is something which substantiates an audit finding. In SAP environment, audit evidences are in the form of screenshots of financial statements, TB, schedules, GL views, stock reports etc which carry the date and time stamps. The SAP document is important audit evidence since it contains important details about the transactions. Information generated through T/Codes and Reports can be extracted in to Excel/Word document (Ref; Part 9 of the Handbook for details).

PART.4: Financial Statements

4.1 Supplementary Audit of Financial Statement in BSNL

The objective of financial statement audit is to express, on the basis of sufficient and appropriate audit evidence, an objective opinion on whether financial statements present a true and fair view of the financial position, results of operations and changes in financial position of the organization in accordance with generally accepted accounting principles. Supplementary Audit by C&AG under Section 143(6) of Companies Act 2013, includes audit checks on general principles of accuracy, reliability, disclosure, consistency, materiality and conformity with the format and content of the financial statements as required by law and by standard practices, evaluation of adequacy and effectiveness of internal control systems and performance of audit done by statutory auditors.

4.2 FICO Module

Financial accounting and reporting is done by the FICO (Finance and Controlling) module of SAP. FI records all financial transactions that are posted by an entity and produce financial statements. CO manages and controls the master data that covers cost and profit centers, internal orders, and other cost elements and functional areas.

FICO has the following sub-modules:

FI	CO
General Ledger accounting	Cost Element Accounting
Accounts Receivables	Cost Center Accounting
Accounts Payable	Profit Center Accounting
Asset Accounting	Internal Orders
Bank Accounting	Product Cost Controlling
Consolidation	Profitability Analysis
Special Purpose Ledger	
Travel Management	

Transactions are initially recorded in the sub-module and they are reconciled with the General Ledgers in real time. TB can be generated at any time and it will be always balanced. Transactions recorded directly in General Ledger Accounting include journal vouchers (JVs) which are posted to adjust or correct transactions and reversals.

4.2.1 GL Codes

BSNL SAP GL(General Ledger) Code has a length of 7 digits

- SAP GL code starting with 1 indicates Liabilities & Provisions ('11' – Shareholder Funds, '12' – Loan Fund and '13' – Current Liabilities and Provisions).

- SAP GL code starting with 2 indicates Fixed assets (First Two Digits - 21), Investment ('22'), AUC(CWIP), Debtors('24'), Inventory ('23') and other Current Assets ('26').
- SAP GL code starting with 4 indicates Revenue and Income.
- SAP GL code starting with 5 indicates Expenditure and Depreciation.
- SAP GL code starting with 6 indicates NOFN Project GLs (Balance Sheet as well as Profit & Loss Account).
- SAP GL code starting with 9 indicates Remittance and Data Migration GL Codes.
- SAP GL code for Cash/Bank is 10 digits and starts with 25.

4.3 Financial Statements in SAP

SAP has standard Financial Statement Versions (FSV) for all countries. Companies can select the country specific standard FSV or create a new FSV as per organizational requirement.

4.3.1 Comparison of Financial Statements in SAP with signed copies

This is a basic check during certification audit. The Financial statements certified by the Statutory Auditor should be compared with the Financial Statements in SAP. Any discrepancy between the two should be examined.

We can view the Financial Statements Company-wise or Business Area-wise and can compare the same with that of any other financial year/posting period.

4.3.2 Balance Sheet

The Balance Sheet is a statement of the Company's financial position at a specified time (end of month, quarter or year). The balance sheet will show assets and list any liabilities, giving a statement of what the business owes and owns.

Type the T/Code **GR55** in the command bar and press Enter key.

Following window opens. Type **Z030** in the Report Group and click the Execute icon

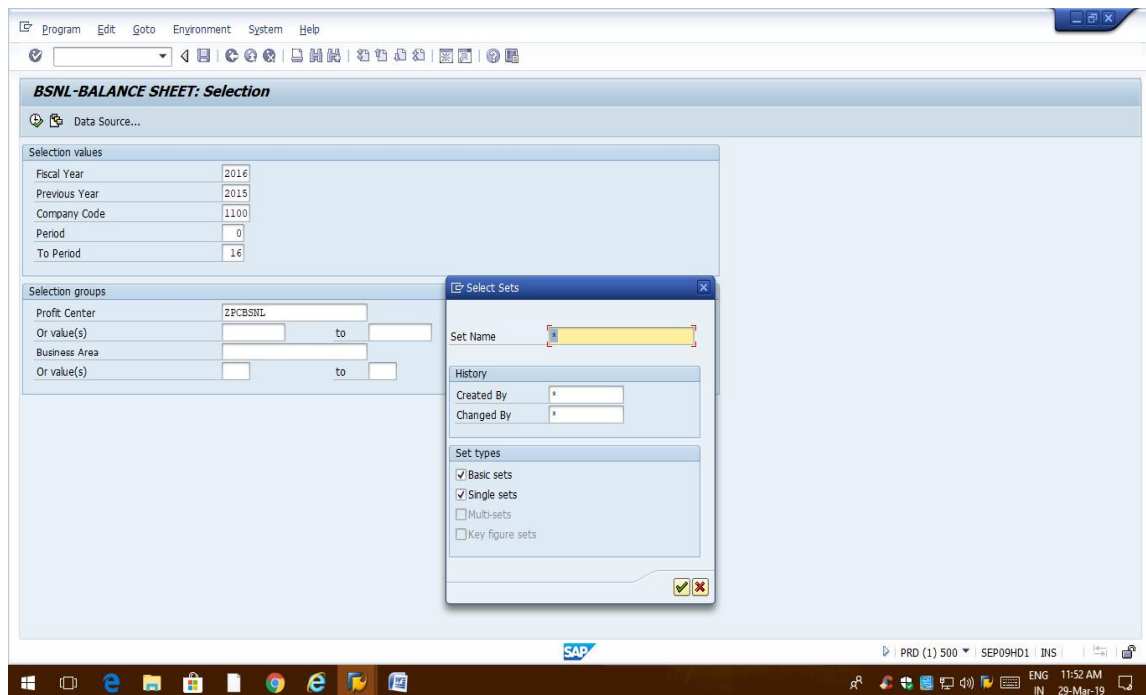


or press F8



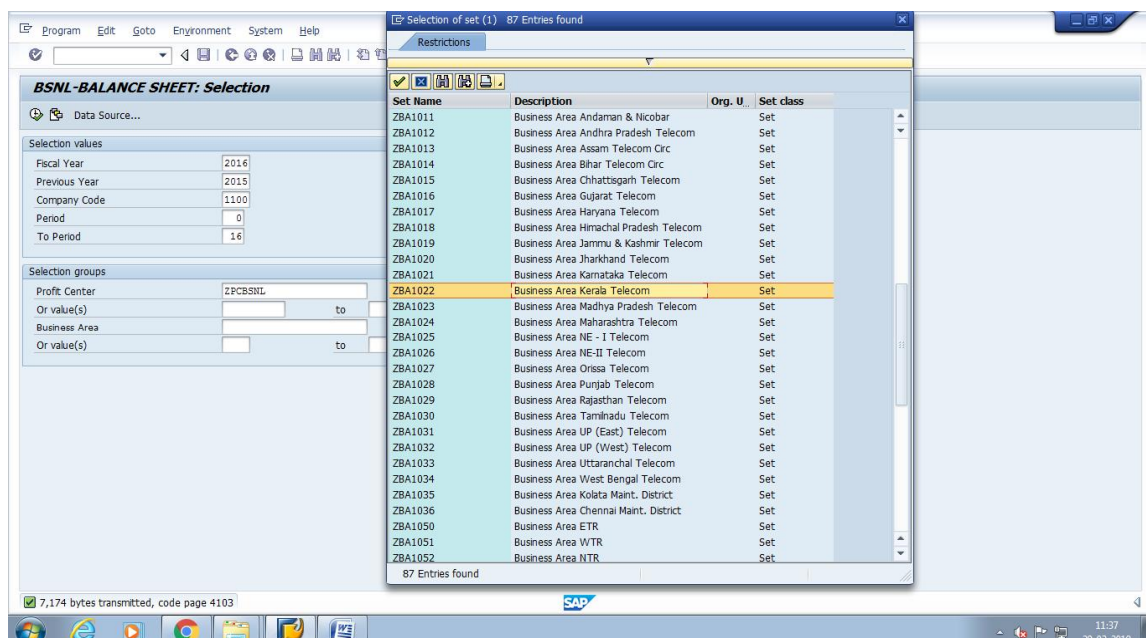
Screenshot 4.1 Execute Report Group

In the next input screen, give the fiscal year, previous year, Company code and specify the period as 0 to 16. In the Business Area cell, type the Circle Business area code (Ref Para 3.7) or select the code by clicking the Business Area cell. A dialogue box appears as below: Click the Set Name cell and click the tick icon at the bottom of the dialogue box..



Screenshot 4.2 Balance Sheet: Selection

Select the Circle BA code from the match code as shown below and click the Execute icon or press F8.



Screenshot 4.2a Balance Sheet: Selection

Note: We can view the Financial Statements, Schedules or TB for any period by changing the posting period.

The Balance Sheet is displayed as below:

BSNL BALANCE SHEET AS PER SCHEDULE - VI	Current Fiscal Year	Previous Fiscal Year
I EQUITY AND LIABILITIES	0.00	0.00
Shareholder's Funds	0.00	0.00
Share Capital	0.00	0.00
Reserves & Surplus	347,330,827.98	29,364,916,904.61
Deferred Government Grant	306,166.00	0.00
	347,024,661.98	29,364,916,904.61
Non-Current Liabilities	0.00	0.00
Long term borrowings	0.00	0.00
Other Long Term Liabilities	578,801,407.62	456,105,639.17
Long-term provisions	0.00	0.00
	578,801,407.62	456,105,639.17
Current Liabilities	0.00	0.00
Short term borrowings	0.00	0.00
Trade payables	703,742,767.93	1,152,172,581.00
Other Current Liabilities	583,137,471.71	1,215,644,812.06
Short term provisions	9,322,399.00	6,394,382.00
	1,296,202,638.64	69,866,613.06
TOTAL	1,064,425,893.00	29,890,889,156.84
II ASSETS	0.00	0.00
Non-Current Assets	0.00	0.00
Fixed Assets	0.00	0.00
-Tangible Assets	991,883,414.30	27,122,324,980.35
-Intangible Assets	1,288,893.55	1,213,484.47

Screenshot 4.3 Balance Sheet for Company Code 1022

Profit Center-wise and SSA-wise Balance Sheet

Options to view Profit Center-wise and SSA-wise Balance Sheet are available in the Selection Group on the left side of the window.

Eg: To view the Balance Sheet for profit Center Consumer Mobility, select Profit Centre 20000 'Consumer Mobility'.

The BS in r/o Mobile Segment is displayed as below:

BSNL BALANCE SHEET AS PER SCHEDULE - VI	Current Fiscal Year	Previous Fiscal Year
I EQUITY AND LIABILITIES	0.00	0.00
Shareholder's Funds	0.00	0.00
Share Capital	0.00	0.00
Reserves & Surplus	1,476,607,017.11	1,543,659,428.67
Deferred Government Grant	0.00	0.00
	1,476,607,017.11	1,543,659,428.67
Non-Current Liabilities	0.00	0.00
Long term borrowings	0.00	0.00
Other Long Term Liabilities	187,168,993.41	209,345,214.17
Long-term provisions	0.00	0.00
	187,168,993.41	209,345,214.17
Current Liabilities	0.00	0.00
Short term borrowings	0.00	0.00
Trade payables	62,629,085.70	65,057,775.15
Other Current Liabilities	120,236,447.28	100,151,030.93
Short term provisions	11,246,986.00	8,915,548.00
	194,112,518.98	174,124,354.08
TOTAL	1,857,888,529.50	1,927,128,996.92
II ASSETS	0.00	0.00
Non-Current Assets	0.00	0.00
Fixed Assets	0.00	0.00
-Tangible Assets	3,404,821,330.01	3,467,663,771.34
-Intangible Assets	34,578.70	51,097.95

Screenshot 4.4 Balance Sheet for Profit Center 2000

To view BS of an SSA, click the code for the relevant SSA. Eg Ernakulum SSA Code 2204.

BSNL BALANCE SHEET AS PER SCHEDULE - VI		Current Fiscal Year	Previous Fiscal Year
EQUITY AND LIABILITIES			
Shareholder's Funds		0.00	0.00
Share Capital		0.00	0.00
Reserves & Surplus		15,462,347.68	622,227,809.18
Deferred Government Grant		0.00	0.00
		15,462,347.68	622,227,809.18
Non-Current Liabilities		0.00	0.00
Long term borrowings		0.00	0.00
Other Long Term Liabilities		5,487,992.41	12,690,122.56
Long-term provisions		0.00	0.00
		5,487,992.41	12,690,122.56
Current Liabilities		0.00	0.00
Short term borrowings		0.00	0.00
Trade payables		11,815,939.58	541,188.03
Other Current Liabilities		2,880,322,740.53	2,252,846,009.55
Short term provisions		0.00	0.00
		2,892,138,680.11	2,252,304,821.52
TOTAL		2,902,113,035.38	1,617,356,889.78
II ASSETS			
Non-Current Assets		0.00	0.00
Fixed Assets		0.00	0.00
-Tangible Assets		40,122,326.27	214,946,414.73
-Intangible Assets		0.00	0.00

Screenshot 4.5 Balance Sheet for Business Area 2204 Ernakulum

4.3.3 Schedules of Balance Sheet

Schedules are supporting documents of financial statements which give details of various asset & liabilities in the balance sheet and income & expenditure in the Statement of P&L.

T/Code: Type **GR 55** in the command menu and press the Enter key.

In the next window type **Z040** in the Report Group and Execute. A window similar as Fig.4.2 will open. Give the fiscal year, previous year, company code and specify the period 0 to 16. Leave all other boxes blank and Execute.

BSNL-SCHEDULES-BALANCE SHEET: Selection

Data Source...

Selection values

Fiscal Year	2016
Previous Year	2015
Company Code	1100
Period	1
To Period	12

Selection groups

Profit Center	2PCBSNL	to	
Or value(s)			
Business Area	2BABSNL	to	
Or value(s)			

Screenshot 4.6 Balance Sheet Schedules: Input screen

The Balance Sheet Schedules are displayed in the next window.

BSNL NOTES FORMING FOR BALANCE SHEET		Current Fiscal Year	Previous Fiscal Year
11. OTHER CURRENT LIABILITIES			
Interest accrued but not due on bank loa			
Interest accrued and due on the Govt. loan			
Advances received from :			
- Customers and others	381,277,669.98	243,522,208.97-	
- Defense telecom network project(net			
- Bharat Broadband Nigam Limited(net			
Deposits from customers and others	811,809.88-	5,537,529.00	
M. Wallet Deposit			
Income received in advance against servi	27,448,600.34	30,823,666.67	
Claims payable to DoI			
- DoI	19,044,216.42	178,656,032.92-	
- Other Government departments	6,503,397.10-	10,060,127.47-	
Statutory dues			
- Tax deducted at source	6,480,966.76	19,549,135.23-	
- Service tax (net)	17,932,373.40-	26,907,372.37	
- Employees' provident fund	2,955,894.00-	3,635,457.00-	
- Employee's State Insurance			
- Other			
License fee, spectrum charges and transp	114,558,628.37	27,650,967.59	
Payable for revised wages			
Other payables towards			
- Employees	17,152,122.15-	56,768,467.54	
- Subscribers	50,426,159.48	16,475,115.64-	
- Construction account	50,808.00-	1,999,916.00-	
- Services and others	327,544,453.43	716,442,135.33-	
*	826,477,099.57	1,042,652,125.39-	

Screenshot 4.7 Balance Sheet Schedule

4.3.4 Statement of Profit & Loss

The statement of Profit & Loss is a summary of the revenues and expenses generated by the company over the entire reporting period.

Type GR 55 in the command box and enter. In the next screen type Z035 in the Report Group and execute.

BSNL-PROFIT & LOSS STATEMENT: Selection

Data Source...

Selection values

Fiscal Year	2016
Previous Year	2015
Company Code	1010
Period	1
To Period	16

Selection groups

Profit Center			
Or value(s)		to	
Business Area			
Or value(s)		to	

Screenshot 4.8 Statement of Profit & Loss: Input Screen

Statement of P&L is displayed as below:

BSNL CONSOLIDATION PROFIT&LOSS STATEMENT		Current Fiscal Year	Previous Fiscal Year
Revenue from Operations	22	7,809,451,414.56-	5,261,134,013.70-
Other Income	23	1,090,576,264.41-	102,363,815.34-
		8,900,027,678.97-	5,363,497,829.04-
Employees' Remuneration and Benefits	24	1,998,825,398.66	1,605,185,265.71
Financial Cost	25	555,060,743.08	5,989,594,903.50
Depreciation	12	69,556,398.24	52,984,696.90
Other expenses		0.00	0.00
Administrative, Operating & Other Exp	26	2,104,582,842.99	2,668,303,310.39
-Licence fee and Spectrum fee	29	245,063,113.67	411,384,531.99
Total Expenses		4,963,088,486.64	10,127,452,708.49
Profit/(Loss) before prior period items		3,936,939,192.33-	4,763,954,879.45
Prior-period items (net)		0.00	0.00
Profit/(Loss) before tax	27	3,936,939,192.33-	4,763,954,879.45
Tax expense :		0.00	0.00
- Current tax		0.00	0.00
- Tax for earlier years		0.00	0.00
- Deferred Tax		0.00	0.00
Total Tax Expenses		0.00	0.00
Profit/(Loss) for the year		3,936,939,192.33-	4,763,954,879.45
Earnings per share (In Rs.)	33	0.00	0.00

Screenshot 4.9 Statement of P&L

4.3.5 Schedules of P&L

TCode: GR 55. In the input screen, type **Z045** in the Report Group and execute. Give the fiscal year, previous year, and company code and specify the period 0 to 16. Leave all other boxes blank and Execute.

BSNL-PROFIT & LOSS STATEMENT: Selection

Data Source...

Selection values

Fiscal Year	2016
Previous Year	2015
Company Code	1100
Period	1
To Period	16

Selection groups

Profit Center	ZPCBSNL	to	
Or value(s)			
Business Area	ZBABSNL	to	
Or value(s)			

Screenshot 4.10 Statement of P&L-Schedules: Input Screen

The P&L Schedules are displayed in the following screen.

BSNL - Schedules -PL

Report Edit Goto View Extras Settings System Help

BSNL - SCHEDULES FOR THE P&L

Current Fiscal Year Previous Fiscal Year

BSNL - SCHEDULES FOR THE P&L	Current Fiscal Year	Previous Fiscal Year
22.REVENUE FROM OPERATIONS	0.00	0.00
Revenue from sale of services	0.00	0.00
-Telephones (Other than NLL)	4,963,158,380.73-	5,470,167,499.64-
-Cellular	14,903,632,972.00-	13,518,330,713.30-
-NLL	198,585,747.36-	262,740,008.00-
-Broad Band Services	6,232,841,289.41-	6,025,752,707.04-
-Leased Lines	817,195,476.60-	715,404,855.74-
-Other Services	0.00	1,258.00-
-Telegraphs & Telex	0.00	0.00
Income from passive infrastructure	854,536,234.52	367,270,302.12
-Interconnect Usage Charge Frm Othr	3,214,118,020.90-	3,173,646,955.35-
* TOTAL (A)	30,884,068,181.52-	29,533,314,329.19-
Other operating revenue	0.00	0.00
-Other Operating Income	2,864,950.00-	3,650,328.00-
-Income from Construction Project	0.00	0.00
-Others	457,020.58-	246,379.00-
* TOTAL (B)	3,321,970.58-	3,896,707.00-
** Total of Revenue from Operations (A+B)	30,887,390,152.10-	29,537,211,036.19-
23.OTHER INCOME	0.00	0.00
Interest income	0.00	0.00
- Deposits with banks	12,208,189.00-	37,160,894.67-
- Loans and advances	38,682,655.78-	42,841,359.00-
- Income tax refund	18,819,836.00-	15,639,975.00-

PRD (1) 500 PSE03ER4 OVR 11:44 AM 9/8/2017

Screenshot 4.11 Statement of P&L: Input Screen

4.4 Trial Balance

Trial Balance is a list of closing balances of ledger accounts on a certain date and is the first step towards the preparation of financial statements.

Enter the T/Code **GR55** in the Command Field and press 'Enter'. In the next screen, select enter '**Z001**' as the Report Group and Execute.

Report group Edit Goto Extras Utilities(M) Report Writer System Help

Execute Report Group: Initial Screen

Data extracts Multiple selection

Report Group **Z001** BSNL's Trial Balance

Screenshot 4.12: To View TB-Initial Screen

Another selection window will open. Give the fiscal year and Company Code. Specify the period as 16 since SAP allows 4 more months (12+4) for correction/updating the accounts of the financial year.

To view the TB for a specific Profit Center or Business Area, enter the relevant code under Selection Groups.

Screenshot 4.13: To View TB- Selection

Trial Balance is displayed as below:

Account Number	Debit.Bal	Pro.Debit.Bal	Credit.Bal
5023501 TERMINATION CHARGES-IUC	0.00	1,907,427,036.93	0.00
5023503 R SHARE PAYABLE TO OPERATORS ON INTERN ROAMING	0.00	674,299.57	0
5023504 INTER SEGMENT EXPENDITURE-IUC	0.00	1,210,159,071.72	0.00
5023601 REVENUE SHARE TO OTHER ORGANIZATION	0.00	3,196,404.00	0.00
5023602 PAYMENT TO CALL CENTERS AND OTHER SERVICE AGENCIES	0.00	10,944,716.41	0.00
5023607 INTERNET BANDWIDTH CHARGES	0.00	73,491,500.34	0.00
5023609 EXPENDITURE ON PREPAID ITEMS	0.00	36,879,995.00	0.00
5023615 Inter connection charges	0.00	5,701,596.40	0.00
5023703 PAYMENT TO TERM CELL ON CAF VERIFICATION	0.00	2,155,000.00	0.00
5023801 COST OF EQUIPMENT/STORES SOLD ON STAND ALONE BASIS	0.00	31,078,594.92	0.00
5023802 COST OF EQUIP/STORES BUNDLED WITH BSNL	0.00	245,725.04	0
5023803 Loss on standalane sale of equipment/stores	0.00	1,092,144.80	0
5023901 ROUNDING OFF (EXP)	2.00	135,718.67	2.00
5024001 External Project Clearing A/C	0.00	328,041,812.48	0.00
5024002 Construction Contract Account Expense	0.00	323,149,889.58	0.00
5024102 Infrastructure provisioning fee/charges	0.00	421,040,909.65	0.00
5024104 Electricity charges	0.00	202,183,008.02	0.00
5024105 Fuel(Diesel) charges	0.00	59,521,588.87	0.00

Screenshot 4.14: Trial Balance

Note:

- i) For Profit centre-wise and Business Area-wise TB, select and click the Profit Centre/Business Area on the right side
- ii) Click the line item for monthly debit/credit details and for details of individual transactions of a month, click the respective line item.

4.4.1 Drill Down Line Items

Drill down means to move downward through a data hierarchy. It will give useful inputs to the auditor to understand the financial transactions and carry out detailed audit analysis.

We can drill down the line items of Balance Sheets, Statement of P&L, Schedules and Trial Balance. It will give details such as, monthly debits and credits in a particular G/L account, details of individual debits/credits, documents, document header.

Example

How to drill down of a Balance Sheet line item 'Trade payable- Claims Payable on IUC Chages' (See the line item marked in the following screen)

Click the line item, 'Trade Payable'.

Trade Payable is displayed as below:

BSNL BALANCE SHEET

BSHARAT SANCHAR NIGAM LIMITED
BALANCE SHEET

BSNL BALANCE SHEET AS PER SCHEDULE - VI	Current Fiscal Year	Previous Fiscal Year
I EQUITY AND LIABILITIES	0.00	0.00
Shareholder's Funds	0.00	0.00
Share Capital	0.00	0.00
Reserves & Surplus	5,559,906.11-	1,236,054,303.08-
Deferred Government Grant	0.00	0.00
	5,559,906.11-	1,236,054,303.08-
Non-Current Liabilities	0.00	0.00
Long term borrowings	0.00	0.00
Other Long Term Liabilities	19,387,396.59	2,105,811.08
Long-term provisions	0.00	0.00
	19,387,396.59	2,105,811.08
Current Liabilities	0.00	0.00
Short term borrowings	0.00	0.00
Trade payables	13,858,085.28-	16,787,595.46-
Other Current Liabilities	11,625,898.35-	5,315,165.43
Short term provisions	1,396,370.00-	1,249,578.00
	26,880,353.63-	10,222,852.03-
TOTAL	13,052,863.15-	1,244,171,344.03-
II ASSETS	0.00	0.00
Non-Current Assets	0.00	0.00
Fixed Assets	0.00	0.00
-Tangible Assets	24,458,426.09-	988,547,014.91
-Intangible Assets	10,719.99-	10,719.99-

Screenshot 4.15: Trial Balance

On clicking the line item 'Trade Payable', the following window will open.

BSNL-Schedules -BS

Report Edit Goto View Extras Settings System Help

BSNL NOTES FORMING FOR BALANCE SHEET

Consolidation Schedules Balance Sheet

	Current Fiscal Year	Previous Fiscal Year
After Connection Deposits	445,387,269.95	3,840,174,928.45-
	456,105,639.17-	4,026,430,240.54-
8.LONG-TERM PROVISIONS		
Provision for employee benefits		
Post retirement benefit of serving emp		
9.SHORT TERM BORROWINGS		
Loan repayable on demand Unsecured Loan		
Loan from banks		
10.TRADE PAYABLES		
Due to:		
Micro small and medium enterprises		
Other Than MSME	1,163,550,240.00	3,701,415,266.51-
Claims payable to MTNL	6,680.00	263,975.00-
Claims payable on IUC charges	11,384,339.00-	115,567,946.87-
Claims payable against (SBB)		
Claims payable on (USB)		
Claims payable against (IDC)		
	1,152,172,581.00	3,817,247,188.38-
11.OTHER CURRENT LIABILITIES		

SAP

3:15 PM 15/03/2017

Screenshot 4.16: Trial Balance Drill Down

4.4.2 Drill Down to Monthly Debit and Credits

To view the monthly debits and credits under 'Claims payable to IUC Charges', click the line item. The result will be displayed as below:

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger OL

Document Currency Document Currency Document Currency Individual Account

Account Number *
Company Code 1022 BSNL - Kerala Telecom
Fiscal Year 2015

Display More Chars

All Documents in Currency * Display Currency INR Company code currency

Month	Debit	Credit	Balance	Cum. balance
Bal.Carryfor.				115,567,946.87-
April	101,817,537.00		101,817,537.00	13,750,409.87-
May	142,150,684.00	140,978,485.00	1,172,199.00	12,578,210.87-
June	113,020,466.00	113,826,886.00	806,420.00-	13,384,630.87-
July	113,096,011.00	119,201,078.00	6,105,067.00-	19,489,697.87-
August	11,416,223.00	122,958,676.00	111,542,453.00-	131,032,150.87-
September	241,980,819.00	119,550,772.00	122,430,047.00	8,602,103.87-
October	122,188,592.00	122,083,398.00	105,194.00	8,496,909.87-
November	121,900,986.00	121,769,327.00	131,659.00	8,365,250.87-
December	204,393,591.00	204,394,059.00	468.00-	8,365,718.87-
January	151,368,759.00	155,356,039.00	3,987,280.00	12,352,998.87-
February	120,807,259.00	126,108,934.00	5,301,675.00-	17,654,673.87-
March	136,662,005.00	245,959,617.00	109,297,612.00-	126,952,285.87-
Special peri.				126,952,285.87-
Special peri.				126,952,285.87-
Special peri.				126,952,285.87-
Special peri.				126,952,285.87-
Total	1,580,802,932.00	1,592,187,271.00	11,384,339.00-	126,952,285.87-

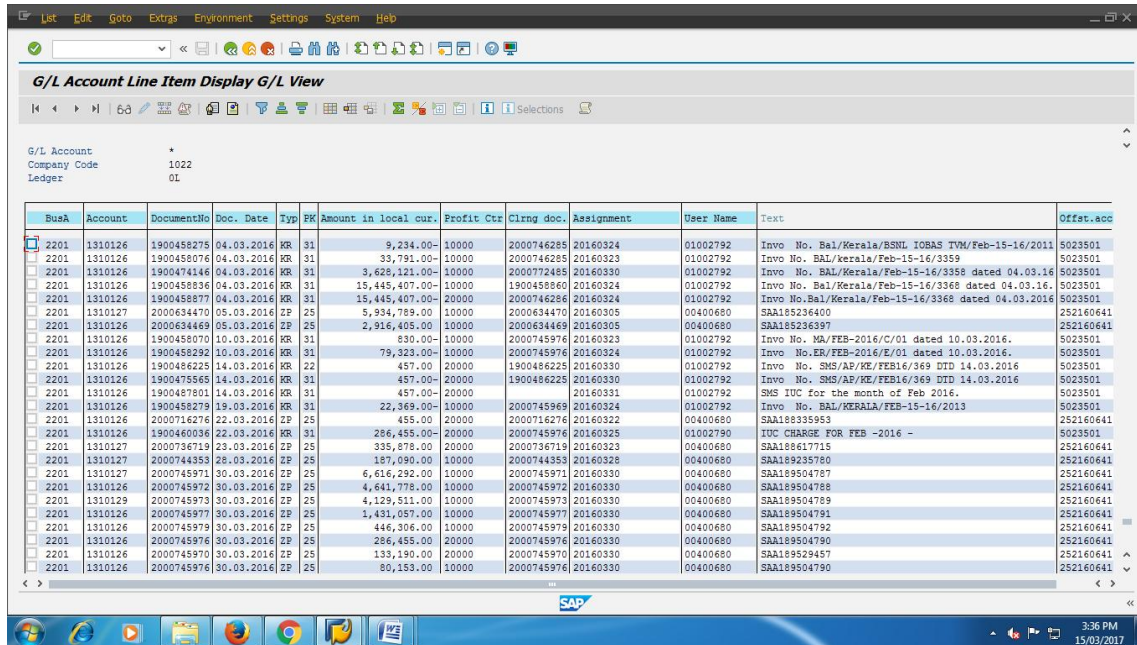
SAP

3:15 PM 15/03/2017

Screenshot 4.17: Trial Balance Drill Down: Monthly debits and credits

4.4.3: To drill down to transaction level


Eg. Double click the line item for March to display the transactions during the month as shown below:

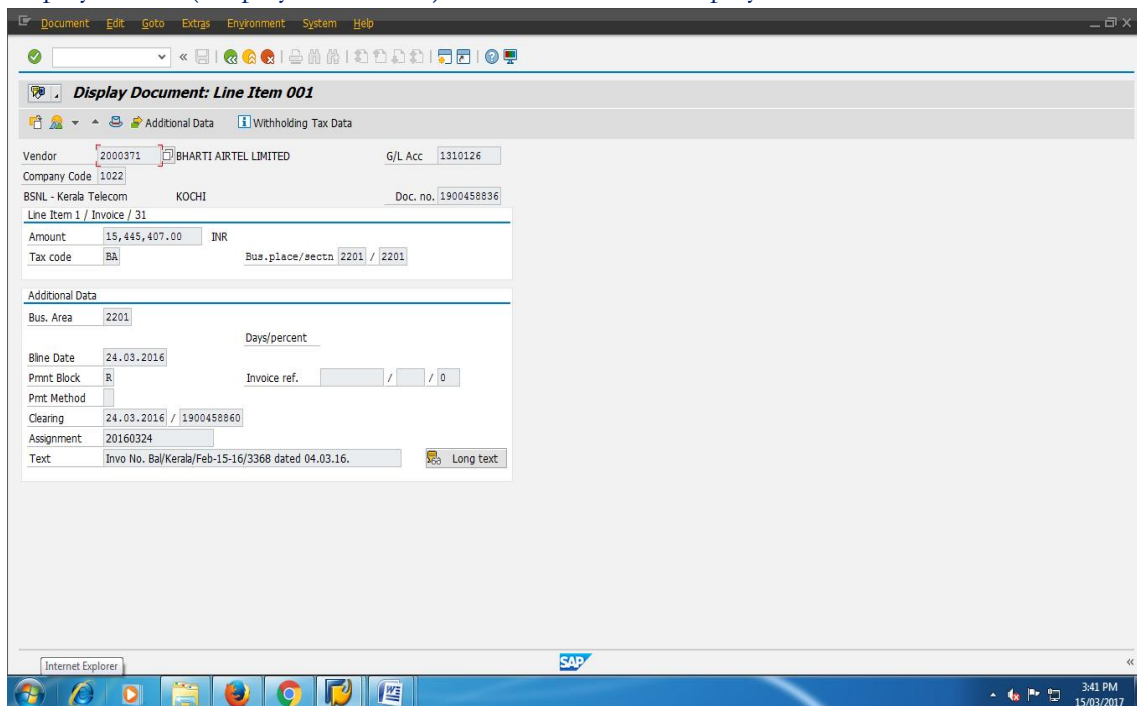


BusA	Account	DocumentNo	Doc. Date	Typ	FK	Amount in local cur.	Profit Ctr	Clring doc.	Assignment	User Name	Text	Offset acc
2201	1310126	1900458275	04.03.2016	KR	31	9,234.00	-10000	2000746285	20160324	01002792	Invo No. Bal/Kerala/BSNL IGAS TTM/Feb-15-16/2011	5023501
2201	1310126	1900458076	04.03.2016	KR	31	33,791.00	-10000	2000746285	20160323	01002792	Invo No. BAL/Kerala/Feb-15-16/3359	5023501
2201	1310126	1900474146	04.03.2016	KR	31	3,628,121.00	-10000	2000772485	20160330	01002792	Invo No. BAL/Kerala/Feb-15-16/3358 dated 04.03.16	5023501
2201	1310126	1900458836	04.03.2016	KR	31	15,445,407.00	-10000	1900458860	20160324	01002792	Invo No. Bal/Kerala/Feb-15-16/3368 dated 04.03.16	5023501
2201	1310126	1900458877	04.03.2016	KR	31	15,445,407.00	-20000	2000746286	20160324	01002792	Invo No. Bal/Kerala/Feb-15-16/3368 dated 04.03.2016	5023501
2201	1310127	2000634470	05.03.2016	ZZ	25	5,934,789.00	-10000	2000634470	20160305	00400680	SAA185236400	252160641
2201	1310126	2000634469	05.03.2016	ZZ	25	2,916,405.00	-10000	2000634469	20160305	00400680	SAA185236397	252160641
2201	1310126	1900458070	10.03.2016	KR	31	630.00	-10000	2000745976	20160323	01002792	Invo No. MA/FEB-2016/C/01 dated 10.03.2016.	5023501
2201	1310126	1900458292	10.03.2016	KR	31	79,323.00	-10000	2000745976	20160324	01002792	Invo No. ER/FEB-2016/E/01 dated 10.03.2016.	5023501
2201	1310126	1900466225	14.03.2016	KR	22	457.00	-20000	1900466225	20160330	01002792	Invo No. SMS/AP/KE/FEB16/369 DTD 14.03.2016	5023501
2201	1310126	1900475565	14.03.2016	KR	31	457.00	-20000	1900466225	20160330	01002792	Invo No. SMS/AP/KE/FEB16/369 DTD 14.03.2016	5023501
2201	1310126	1900487801	14.03.2016	KR	31	457.00	-20000	2000745976	20160331	01002792	SMS IUC for the month of Feb 2016.	5023501
2201	1310126	1900458279	15.03.2016	KR	31	22,369.00	-10000	2000745976	20160324	01002792	Invo No. BAL/KERALA/FEB-15-16/2013	5023501
2201	1310126	2000716276	22.03.2016	ZZ	25	455.00	-20000	2000716276	20160322	00400680	SAA188335953	252160641
2201	1310126	1900460036	22.03.2016	KR	31	286,455.00	-20000	2000745976	20160325	01002790	IUC CHARGE FOR FEB -2016 -	5023501
2201	1310127	2000736719	23.03.2016	ZZ	25	335,878.00	-20000	2000736719	20160323	00400680	SAA188617715	252160641
2201	1310127	2000744353	28.03.2016	ZZ	25	187,090.00	-10000	2000744353	20160328	00400680	SAA189235780	252160641
2201	1310127	2000745971	30.03.2016	ZZ	25	6,616,292.00	-10000	2000745971	20160330	00400680	SAA189504787	252160641
2201	1310126	2000745972	30.03.2016	ZZ	25	4,841,778.00	-10000	2000745972	20160330	00400680	SAA189504788	252160641
2201	1310129	2000745973	30.03.2016	ZZ	25	4,129,511.00	-10000	2000745973	20160330	00400680	SAA189504789	252160641
2201	1310126	2000745977	30.03.2016	ZZ	25	1,431,057.00	-10000	2000745977	20160330	00400680	SAA189504791	252160641
2201	1310126	2000745979	30.03.2016	ZZ	25	446,306.00	-10000	2000745979	20160330	00400680	SAA189504792	252160641
2201	1310126	2000745976	30.03.2016	ZZ	25	286,455.00	-20000	2000745976	20160330	00400680	SAA189504790	252160641
2201	1310126	2000745970	30.03.2016	ZZ	25	133,190.00	-20000	2000745970	20160330	00400680	SAA189529457	252160641
2201	1310126	2000745976	30.03.2016	ZZ	25	80,153.00	-10000	2000745976	20160330	00400680	SAA189504790	252160641

Screenshot 4.18: Trade payable IUC March Transactions

4.4.4 Display Document (Ref: Para 3.3 formore about Document)

Eg. Highlight the line item for Docment No. 1900458836. Then click the  for display results (Display Document). The document is displayed as below:




Display Document: Line Item 001

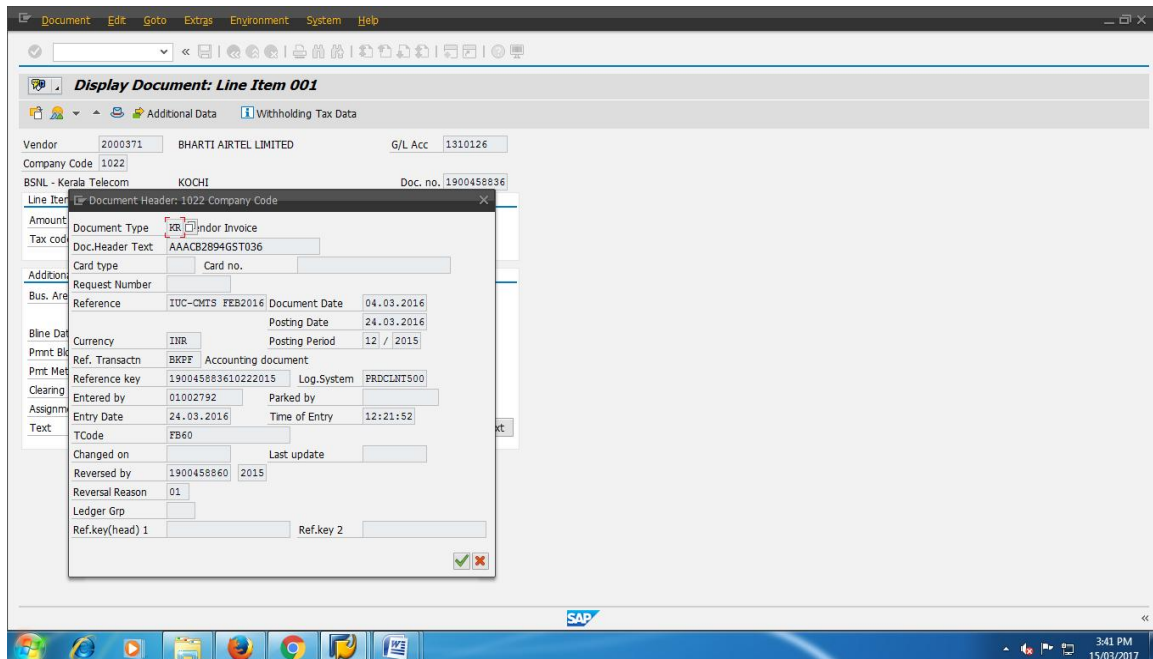
Vendor: 2000371 BHARTI AIRTEL LIMITED G/L Acc: 1310126
Company Code: 1022
BSNL - Kerala Telecom KOCHI Doc. no. 1900458836

Line Item 1 / Invoice / 31
Amount: 15,445,407.00 INR
Tax code: BA Bus.place/sectn: 2201 / 2201


Additional Data
Bus. Area: 2201
Bline Date: 24.03.2016
Pmnt Block: R Invoice ref.: / / 0
Pmnt Method: R
Clearing: 24.03.2016 / 1900458860
Assignment: 20160324
Text: Invo No. Bal/Kerala/Feb-15-16/3368 dated 04.03.16.

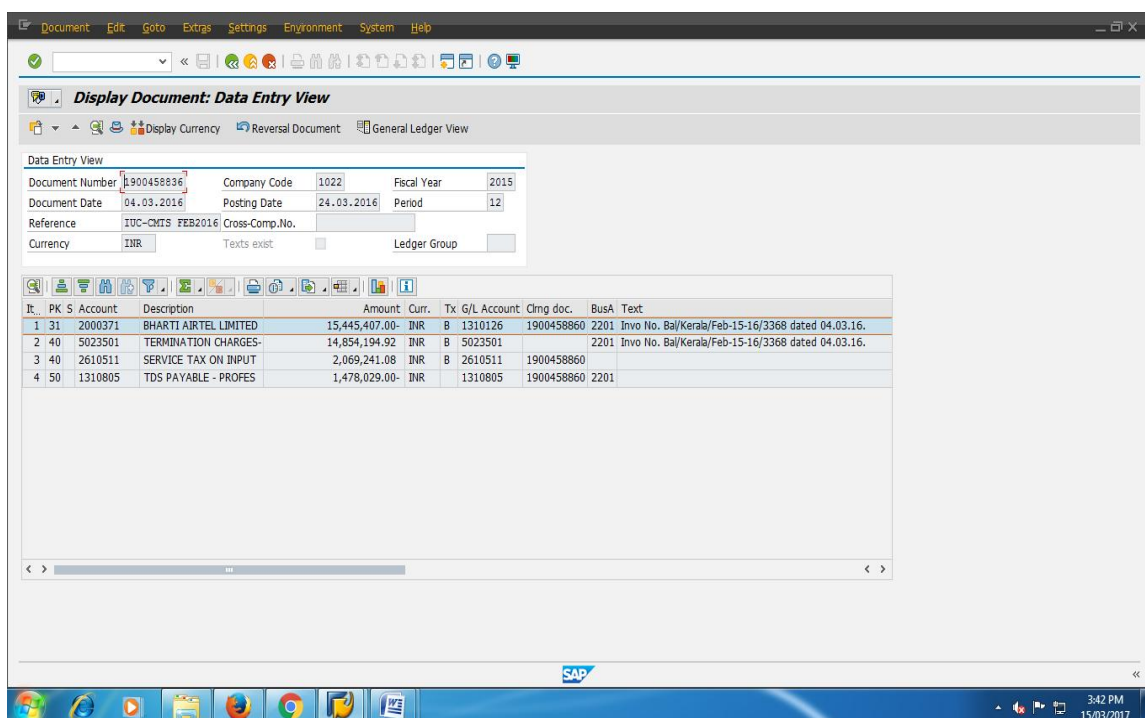
Screenshot 4.19: Document View

To view the **document header**, click the document header icon .



Screenshot 4.20: Document Header

To Display **Document- Data Entry View**, click the icon  (call up doc overview)



Screenshot 4.21: Data Entry View

To view the **clearing details**, double click the clearing doc number. 190045860.

4.4.5 Display a Particular Document

A Document is created for each business transaction in SAP and it carries a unique Document number.

Auditors can verify a transaction with the document number (Ref Para 3.3 for details on Document)

Transaction Code: FB03

Enter the Document number, Company code and Fiscal year in the input screen below.

Document Edit Goto View System Help

Display Document: Initial Screen

Document List First Item Editing Options

Keys for Entry View

Document Number	1900253985
Company Code	1022
Fiscal Year	2017

Screenshot 4.22: View Document-Input Screen

Press 'Enter' key and the following screen will open. It shows details of the document such as document date, posting date, Posting Key 31 indicate it is an invoice and PK 40 indicate it is a debit entry and the description shows that it is a local purchase of satvision termination box (Ref. Para 3.4 for details on Parking).

Document Edit Goto Extras Settings Environment System Help

Display Document: Data Entry View

Taxes Display Currency General Ledger View

Data Entry View

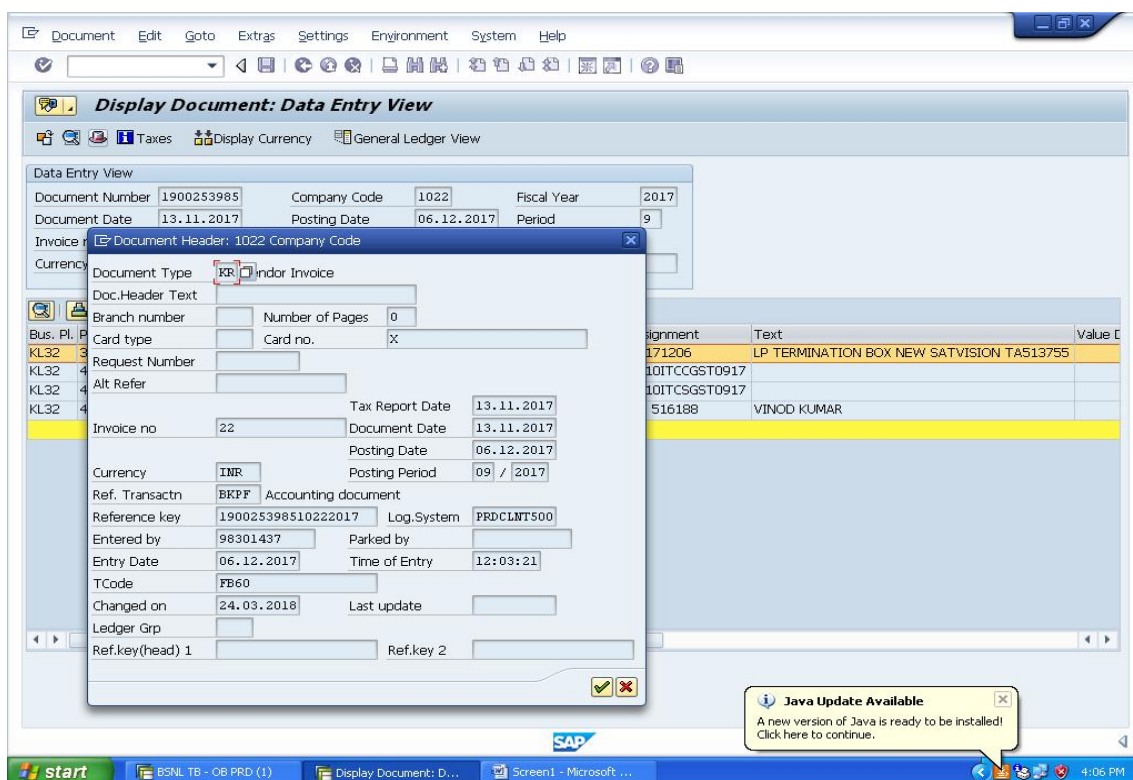
Document Number	1900253985	Company Code	1022	Fiscal Year	2017
Document Date	13.11.2017	Posting Date	06.12.2017	Period	9
Invoice no	22	Cross-Comp.No.			
Currency	INR	Texts exist	<input type="checkbox"/>	Ledger Group	

Bus. Pl.	PK	Account	Network	BusA	PBk	PM Description	Amount	Chng doc.	Assignment	Text	Value C	
KL32	31	1138713		2210	R	NEW SATVISION	991.00	1000682935	20171206	LP TERMINATION BOX NEW SATVISION TA513755		
KL32	40	2610531		2210		CGST-Input Tax Credit	75.60	1001054898	2210ITCCGST0917			
KL32	40	2610532		2210		SGST-Input Tax Credit	75.60	1001054898	2210ITCSGST0917			
KL32	40	5021800		2210		GENERAL EXPENSES	839.80		TA 516188	VINOD KUMAR		
							0.00					

Screenshot 4.23: Document- data Entry View

4.4.6 Display Document Header

Press F5 or click the **Document Header**  button to view the document header. The document type shown is "ZT" which is Telecom Refund.



Screenshot 4.24: Document Header

Important Note

In March 2019, the Circle level Company Codes were merged in to a single Company Code 1100 for BSNL as a whole. Separate Codes called Circle Business Area Codes were introduced for Telecom Circles. For SSAs the old Business Area Codes are continued.

Since the handbook was prepared before the above change, the screenshots contain the old Company Code. You may replace the old codes with the new codes as given under Part 3.7.

4.5 Financial Statement Analysis

Financial Statement Analysis is the process of understanding the fundamentals of the Company by reviewing its financial statements (BS, Statement of P&L, Cash Flow). FS Analysis can be made using comparison or ratio/trend analysis.

Analysis of Financial Statement

- **Horizontal Analysis (Trend Analysis):** Focuses on the trends and changes in the financial statements over a period of time Eg. for different posting period or fiscal year). Comparison can also be made Company-wise and Business Area-wise also. It will give insights on how each item changed, why it changed and whether the change is favourable or not. Horizontal analysis of two periods can be done in SAP.
- **Vertical Analysis (Common Size Analysis):** Focuses on analyzing each line item as a percentage of another related line item Eg. Line item on a balance sheet is expressed as a percentage of total assets or liabilities. It will give insight on the relative importance of various items on the financial statements.

4.5.1 Variation Analysis

Variation Analysis is done by Comparing financial data of same year or two year. Such comparisons can be made for Trial Balance, Balance Sheet and Statement of P&L.

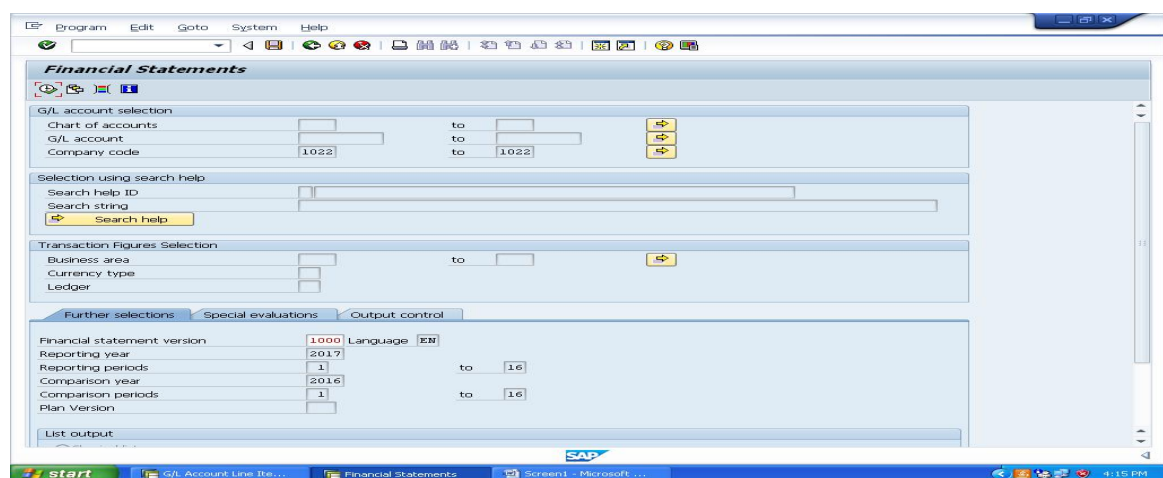
4.5.2 Comparison of Balance Sheets

SAP displays Balance Sheets of two years by default. We can select any Reporting Period and Comparison Period. Comparison can be made for Company-wise and BA-wise. It should be correlated with the geographical coverage, customer-wise, number of staff, number of exchanges etc to arrive at any meaningful audit conclusion.

Comparison can be made for any G/L account or a range of G/L accounts.

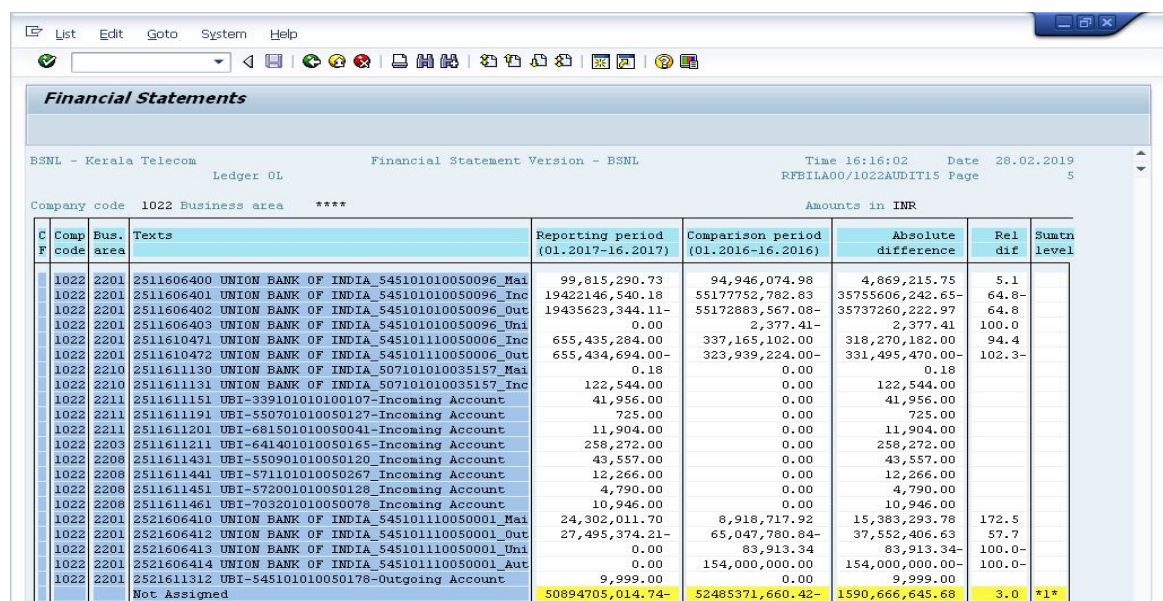
T/Code: S_ALR_87012284

Type the Company Code, Reporting Year and Comparison Year as below:



Screenshot 4.26: Comparison of BS- Input Screen

Result of comparison is displayed as below:



C/F	Comp	Bus.	Texts	Reporting period (01.2017-16.2017)	Comparison period (01.2016-16.2016)	Absolute difference	Rel. dif	Sumtn level
1022	2201	2511606400	UNION BANK OF INDIA 545101010050096_Mai	99,815,290.73	94,946,074.98	4,869,215.75	5.1	
1022	2201	2511606401	UNION BANK OF INDIA 545101010050096_Inc	19422146,540.18	55177752,782.83	35755606,242.65-	64.8-	
1022	2201	2511606402	UNION BANK OF INDIA 545101010050096_Out	19435623,344.11-	55172883,567.08-	35737260,222.97	64.8	
1022	2201	2511606403	UNION BANK OF INDIA 545101010050096_Uni	0.00	2,377.41-	2,377.41	100.0	
1022	2201	2511610471	UNION BANK OF INDIA 545101110050006_Inc	655,435,284.00	337,165,102.00	318,270,182.00	94.4	
1022	2201	2511610472	UNION BANK OF INDIA 545101110050006_Out	655,434,694.00-	323,939,224.00-	331,495,470.00-	102.3-	
1022	2210	2511611130	UNION BANK OF INDIA 507101010035157_Mai	0.18	0.00	0.18		
1022	2210	2511611131	UNION BANK OF INDIA 507101010035157_Inc	122,544.00	0.00	122,544.00		
1022	2211	2511611151	UBI-339101010100107-Incoming Account	41,956.00	0.00	41,956.00		
1022	2211	2511611191	UBI-550701010050127-Incoming Account	725.00	0.00	725.00		
1022	2211	2511611201	UBI-681501010050041-Incoming Account	11,904.00	0.00	11,904.00		
1022	2203	2511611211	UBI-641401010050165-Incoming Account	258,272.00	0.00	258,272.00		
1022	2208	2511611431	UBI-550901010050120-Incoming Account	43,557.00	0.00	43,557.00		
1022	2208	2511611441	UBI-571101010050267-Incoming Account	12,266.00	0.00	12,266.00		
1022	2208	2511611451	UBI-572001010050128-Incoming Account	4,790.00	0.00	4,790.00		
1022	2208	2511611461	UBI-703201010050078-Incoming Account	10,946.00	0.00	10,946.00		
1022	2201	2521606410	UNION BANK OF INDIA 545101110050001_Mai	24,302,011.70	8,918,717.92	15,383,293.78	172.5	
1022	2201	2521606412	UNION BANK OF INDIA 545101110050001_Out	27,495,374.21-	65,047,780.84-	37,552,406.63	57.7	
1022	2201	2521606413	UNION BANK OF INDIA 545101110050001_Uni	0.00	83,913.34	83,913.34-	100.0-	
1022	2201	2521606414	UNION BANK OF INDIA 545101110050001_Aut	0.00	154,000,000.00	154,000,000.00-	100.0-	
1022	2201	2521611312	UBI-545101010050178-Outgoing Account	9,999.00	0.00	9,999.00		
			Not Assigned	50894705,014.74-	52485371,660.42-	1590,666,645.68	3.0	*1*

Screenshot 4.27: Comparison of BS

Comparison of two years Bakance Sheet – Last Page

To view Business Area-wise comparison of line item, select the Company Code, BA Codes, Reporting Year and Comparing Year and execute.

Financial Statements

G/L account selection
 Chart of accounts: [] to []
 G/L account: [] to []
 Company code: 1022 to 1022

Selection using search help
 Search help ID: []
 Search string: []
 Search help: []

Transaction Figures Selection
 Business area: 2210 to 2211
 Currency type: []
 Ledger: []

Further selections | Special evaluations | Output control

Financial statement version: 1000 Language: EN
 Reporting year: 2017
 Reporting periods: 1 to 16
 Comparison year: 2016
 Comparison periods: 1 to 16
 Plan Version: []

List output

Screenshot 4.28: BA-wise comparison

The result will be displayed as below:

BSNL - Kerala Telecom Financial Statement Version - BSNL Time 16:19:39 Date 28.02.2019
 Ledger 0L RFBILA00/1022AUDIT15 Page 1

Company code 1022 Business area **** Amounts in INR

C	Comp	Bus.	Texts	Reporting period	Comparison period	Absolute	Rel	Summ
F	code	area		(01.2017-16.2017)	(01.2016-16.2016)	difference	dif	level
	1022	2210	0002110101 LAND	1225,284,165.52	1225,284,165.52	0.00		
	1022	2211	0002110101 LAND	1933,800,769.00	1933,664,892.00	135,877.00		
			Land	3159,084,934.52	3158,949,057.52	135,877.00		*4*
	1022	2210	0002110201 BUILDING	237,422,441.68	234,699,226.00	2,723,215.68	1.2	
	1022	2211	0002110201 BUILDING	416,637,581.21	414,607,939.60	2,029,641.61	0.5	
			Entry fees	654,060,022.89	649,307,165.60	4,752,857.29	0.7	*4*
			Fixed Assets: Gross	3813,144,957.41	3808,256,223.12	4,888,734.29	0.1	*3*
				0.00	0.00	0.00		*3*
	1022	2210	0002330001 DE-COMMISSIONED ASSETS	17,929,516.44	15,132,948.82	2,796,567.62	18.5	
	1022	2211	0002330001 DE-COMMISSIONED ASSETS	3,194,315.84	9,951,496.20	6,757,180.36-	67.9-	
				21,123,832.28	25,084,445.02	3,960,612.74-	15.8-	*3*
			Net Fixed Assets	3834,268,789.69	3833,340,668.14	928,121.55		*2*
				0.00	0.00	0.00		
	1022	2210	0002610703 CR from DOT towards Leave Salary	16,053.00	16,053.00	0.00		
	1022	2211	0002610703 CR from DOT towards Leave Salary	24,623.00	24,623.00	0.00		
	1022	2210	0002611201 CDR based TRC Claim from DOP	7,572.00-	32,708.00	40,280.00-	123.2-	
	1022	2211	0002611201 CDR based TRC Claim from DOP	252,660.00	252,660.00	0.00		
	1022	2210	0002611203 CDR based TRC Claim from Banks	5,188.00-	92,940.00	98,128.00-	105.6-	
	1022	2211	0002611203 CDR based TRC Claim from Banks	10,146,196.00	17,356,795.00	7,210,599.00-	41.5-	
	1022	2210	0002611204 CDR based TRC Claim from Cash Counter o	17,027.26	17,012.00	15.26	0.1	
	1022	2211	0002611204 CDR based TRC Claim from Cash Counter o	15,640.68	15,450.00	190.68	1.2	
				10,459,439.94	17,808,241.00	7,348,801.06-	41.3-	*5*
	1022	2210	0002310002 STORES OF LINES & WIRES	161,007.56	314,383.41	153,375.85-	48.8-	
	1022	2211	0002310002 STORES OF LINES & WIRES	554,410.11	965,520.75	411,110.64-	42.6-	
				715,417.67	1,279,904.16	564,486.49-	44.1-	*6*

Screenshot 4.29: Comparison of Line Item- BA wise

To compare Balance Sheets of two Business Areas. Eg. BAs 2210 and 2211 for the year

2016. TCode S_ALR_87012284. In the next Input Screen, type the Company Code, Business Areas and Year.

Screenshot 4.30: Comparison of two Business Areas- Input Screen

The result will display comparison of Balance Sheets of the selected Business areas.

4.6 General Ledger

The General Ledger is the core component of SAP, which records all the transactions pertaining to the activities in the various modules of SAP.

SAP general ledger which is part of FICO module generates financial statements and informational reports, manage the Company's cash flow, asset accounting, accounts payable and accounts receivable. The single database maintained by the general ledger reduces risks of data inconsistency and data duplication. It also provides transparency and better internal controls.

General ledger also allows users to **hold** or **park** incomplete documents temporarily, such as those requiring some additional details or approval by a higher authority before posting it in SAP.

4.6.1 General Ledger Analysis

G/L account analysis includes:

- Balance Analysis
- Line Item Analysis
- Evaluations

GL Codes starting with '1' is Balance Sheet item.
GL code starting with '2' is 'P&L account' item.

4.6.2 GL Account Balances

There are many methods to view the GL account balance in SAP. Some are discussed below:

(A). T/Code S_ALR_87012277 OR F.08

- Opening Balance (Carry forward Balance from previous year)
- Totals of all transactions for each posting period broken down for Debits and Credits

Report/Transaction Code S_ALR_87012277 OR F.08

Menu Path Financial Accounting → General Ledger → Information Systems → General Ledger → Accounts Balances

Enter Selection Parameters for Filtering the Report such as Company code / GL Account as below:

The screenshot shows the SAP 'G/L Account Balances' input screen. It includes fields for G/L account selection (Chart of accounts, G/L account, Company code), Transaction Figures Selection (Fiscal Year, Business area, Currency type, Ledger), Further selections (Reporting Periods, Account currency, Account balance, Include Opening/Closing Entries), and Output control (Corporate group version, Balances in foreign currency). The Company code is set to 1022, and the Reporting Periods are set to 1 and 16.

Screenshot 4.31: GL Account Balance Input Screen

Press F8 (Execute) In the next screen, GL Account Balance List is generated as below:

The screenshot shows the SAP 'G/L Account Balances' list screen. It displays a table of GL Account Balances for BSNL - Kerala Telecom. The table includes columns for CoCd, G/L acct, Short Text, Crcoy, BusA, Balance Carryforward, Balance, prev. periods, Debit rept. period, and Credit repo. The data is filtered for the reporting period 01-16 2015.

CoCd	G/L acct	Short Text	Crcoy	BusA	Balance Carryforward	Balance, prev. periods	Debit rept. period	Credit repo
1022	1120101	GENERAL RESERVES	INR		143,015,758.50	0.00	9,760,383.86	152,776,
1022	1121003	PROFIT & LOSS ACCOUN	INR		996,580,751.99-	0.00	4,146,378,030.04	3,149,797,
1022	1310101	SUNDRY CREDITORS - D	INR		111,351,465.18-	0.00	951,172,158.56	931,212,
1022	1310103	SUNDRY CREDITORS - E	INR		1,084,488.50-	0.00	24,912,153.00	24,877,
1022	1310104	SUNDRY CREDITORS - R	INR		2,193,419.50-	0.00	54,382,155.00	54,017,
1022	1310105	SUNDRY CREDITORS - O	INR		19,839.00-	0.00	48,935,328.69	56,078,
1022	1310106	BSNL - PLANTS	INR		0.00	0.00	55,366,714.33	55,366,
1022	1310107	SUNDRY CREDITORS - T	INR		30,687,955.00-	0.00	387,981,728.00	390,104,
1022	1310108	SUNDRY CREDITORS -	INR		317,768,824.00-	0.00	1,341,096,324.00	1,344,624,
1022	1310110	TIME BARRED / DISHON	INR		19,355,537.10-	0.00	2,975,191.83	8,988,
1022	1310122	VENDOR EMD	INR		6,750,315.00-	0.00	2,516,322.00	1,758,
1022	1310123	VENDORS - SECURITY D	INR		16,543,557.00-	0.00	6,293,382.00	3,056,
1022	1310125	VENDOR - RETENTION A	INR		2,183,354.25-	0.00	1,479,630.81	8,479,
1022	1310200	EPF PAYABLE	INR		2,368,648.00-	0.00	29,056,863.00	29,494,

Screenshot 4.32: GL Line Item Details

(B) T/Code: FAGLB03, FS10N, F.08

Note: If we want to get BA-wise balances, select 'Business Area Allocation' under 'Output Control'.

4.6.3 GL Account Totals and Balances

Report S_ALR_87012301

Menu Path General Ledger → Information Systems → GL Reports → Accounts Balances → General → Totals and Balances

In the input screen, enter the Selection Criteria- Company Code/ COA / GL Accounts for filtering the Report. Press Execute icon.

G/L Account Balances

G/L account selection

Chart of accounts to

G/L account to

Company code 1022 to

Selection using search help

Search help ID

Search string

Search help

Transaction Figures Selection

Business area 2210 to

Currency type

Ledger

Further selections

Reporting Year 2016

Reporting Period 8

Output control

Subtotal at Level 3

Subtotal at Level 5

Subtotal at Level 7

Alternative Account Number

Additional header

Screenshot 4.33: GL Account Totals and Balance using SAP Menu

GL Account Total and Balance report is generated as below:

G/L Account Balances

BSNL - Kerala Telecom

Ledger 01

G/L Account Balances

Time 14:04:52 Date 10.08

RFSUSA00/1022AUDIT14 Page

per Period 08 2016 in company code 1022

G/L	Short Text	Debit P.08	Credit P.08	Debit P.01 - P.08	Credit P.01 - P.08	Debit Balance	Credit Bal
1121003	PROFIT & LOSS ACCOUNT	0.00	0.00	0.00	0.00	0.00	287,069,996
*	Subtotal 3 0001121	0.00	0.00	0.00	0.00	0.00	287,069,996
**	Subtotal 2 00011	0.00	0.00	0.00	0.00	0.00	287,069,996
1310101	SUNDRY CREDITORS - D	0.00	0.00	117,481,709.73	102,124,972.44	0.00	13,752,001
1310103	SUNDRY CREDITORS - E	0.00	0.00	826,342.00	819,392.00	0.00	78,093
1310104	SUNDRY CREDITORS - R	0.00	0.00	1,010,643.00	1,010,643.00	0.00	2,000
1310105	SUNDRY CREDITORS - O	0.00	0.00	4,513,129.00	4,595,661.00	0.00	1,496,729
1310106	BSNL - PLANTS	0.00	0.00	0.00	0.00	0.00	0
1310107	SUNDRY CREDITORS - T	0.00	0.00	31,675,544.00	25,280,353.00	0.00	238,652
1310108	SUNDRY CREDITORS -	0.00	0.00	26,629,504.00	26,254,878.00	0.00	57,959,599
1310110	TIME BARRED / DISHON	0.00	0.00	84,112.00	3,469,367.58	0.00	12,655,203
1310122	VENDOR EMD	0.00	0.00	261,021.00	204,103.00	0.00	1,830,684
1310123	VENDORS - SECURITY D	0.00	0.00	657,090.00	281,183.00	0.00	7,970,135
1310125	VENDOR - RETENTION A	0.00	0.00	9,832.00	289,655.51	0.00	9,292,169
1310200	EPF PAYABLE	0.00	0.00	4,999,244.00	4,046,542.00	0.00	5
1310302	EMPLOYEE PAYABLE BAN	0.00	0.00	85,103,730.00	85,262,045.00	0.00	158,315
1310401	ADVANCES FROM CUSTOM	0.00	0.00	79,680,727.97	81,165,147.84	0.00	1,484,419
1310402	ADVANCES FROM CUSTOM	0.00	0.00	708,721.77	731,310.08	0.00	495,262
1310501	SUBSCRIBER DEPOSIT -	0.00	0.00	0.00	0.00	0.00	40,000
1310502	OYT Deposits	0.00	0.00	887,348.66	0.00	0.00	4,390,014
1310515	Security Deposits	0.00	0.00	2,731,698.70	0.00	0.00	138,319,492
1310518	Basic GSM Deposit	0.00	0.00	0.00	0.00	0.00	0
1310519	ISD Deposit	0.00	0.00	0.00	0.00	0.00	0
1310520	STD Deposit	0.00	0.00	0.00	0.00	0.00	0

Screenshot 4.34: GL Account Totals and Balances

4.6.4 General Ledger Line Items

T/Code: S_ALR_87012328 OR F.51

In the input screen, enter Selection criteria like Company Code / Chart of Accounts / GL Account for Filtering.

The screenshot shows the SAP G/L Account List input screen. The 'General selections' section has 'Company Code' set to '1022'. The 'Output control' section has 'Account control', 'Account management', and 'Document entry control' checked.

Screenshot 4.35: GL Account List using SAP Menu- Input Screen

Press F8 (Execute) The GL Account List is generated as per the filtering selections from the previous screen. Otherwise complete list is generated for all company code and chart of accounts.

The screenshot shows the SAP G/L Account List output screen. The table displays account details for BSNL Production New Delhi. The table has 8 columns: Name 1, Contents 1, Name 2, Contents 2, Name 3, Contents 3, Name 4, and Contents 4. The data is organized into sections for different accounts.

Name 1	Contents 1	Name 2	Contents 2	Name 3	Contents 3	Name 4	Contents 4
G/L acct	0001120101	Company Code	Company Code Name				
Section							
Long Text	GENERAL DATA						
Section							
Creation block	STATUS IN CHART OF ACCTS	Posting Block	Planning block				
G/L acct	0001120101	Company Code	1022	Company Code Name	BSNL - Kerala Telecom		Deletion flag
Section							
Tax category	ACCOUNT CONTROL	Reconcil.ID		E/R diff. key		Acct currency	INR
Balances in LC	X	W/o tax		Account extern.			
Section							
Line items	X	ACCOUNT MANAGEMENT					
Section							
Field status	gp 2001	DOCUMENT ENTRY CONTROL		LG-SpecClg		Sort key	001
		Auto. posting		Supplement		Rec.act ready	
G/L acct	0001121003	Company Code	Company Code Name				
Section							
Long Text	PROFIT & LOSS ACCOUNT						
Section							
Creation block	STATUS IN CHART OF ACCTS	Posting Block	Planning block				
G/L acct	0001121003	Company Code	1022	Company Code Name	BSNL - Kerala Telecom		Deletion flag
Section							
Tax category	ACCOUNT CONTROL	Reconcil.ID		E/R diff. key		Acct currency	INR
Balances in LC	X	W/o tax		Account extern.			
Section							
Line items	X	ACCOUNT MANAGEMENT					
Section							
Field status	gp 2001	DOCUMENT ENTRY CONTROL		LG-SpecClg		Sort key	001

Screenshot 4.36: GL Account Totals and Balance

4.7 Accounts Payable

Accounts Payable is used to manage and record accounting data in respect of all the vendors.

All the postings that are made in the Account Payable are also simultaneously updated in the General Ledger. Accounts Payable manages Vendor Master Data, Invoice Handling, Payments, Account Analysis of Reconciliation and Reports.

Useful Reports in Accounts Payable (Access depends on the user privilege)

S_ALR_87012103	List of Vendor Line Items
S_ALR_87012083	List of Vendor Open Items for Printing
S_ALR_87012104	List of Cleared Vendor Items for Printing
S_ALR_87012082	Vendor Balances in Local Currency
S_ALR_87012084	Open Items – Vendor Due Date Forecast
S_ALR_87012079	Transaction Figures: Account Balance
S_ALR_87012078	Due Date Analysis for Open Items
S_ALR_87012086	Vendor List
S_P99_41000099	Payment List

4.7.1 Vendor Line Item

Report : S_ALR_87012103

List of Vendor Line Items

Vendor selection

Vendor account: [] to []

Company code: 1022 to []

Selection using search help

Search help ID: []

Search string: []

Search help

Line Item Selection

Status

☐ Open Items

Open at Key Date: 28.02.2019

☐ Cleared Items

Clearing Date: [] to []

Open at Key Date: []

☒ All Items

Posting Date: [] to []

Type

☒ Standard documents

☐ Parked documents

☐ Noted items

Screenshot 4.37: Vendor Line Item Input Screen

4.8 Accounts Receivable

The Accounts Receivable is used to manage the accounting data of all customers.

All postings in Accounts Receivable are also recorded simultaneously in the General Ledger. Accounts Receivable manages Customer Master Data, Credit Management, Invoice Processing, Cash Receipts & Payments, Accounts Analysis and Reconciliation, Reports etc.

Useful Reports in Accounts Receivable (Access depends on the user privilege)

S_ALR_87012172	Customer Balances in Local Currency
S_ALR_87012197	Customer Line Items
S_ALR_87012168	Due Dates Analysis for Open Items
S_ALR_87012173	List of Customer Open Items
S_ALR_87012176	Customer Evaluation with Open Item Sorted List
S_ALR_87012177	Customer Payment History
S_ALR_87012178	Customer Open Item Analysis (Overdue Items Balance)
S_ALR_87012198	List of Customer Cleared Line Items
S_ALR_87012199	List of Down Payments open at key date

4.9 Bank Reconciliation

Bank reconciliation is the process of comparing the cash position as per bank statement and as per Company's books.

In SAP system, reconciled bank balance can be obtained for any given date at any point of time.

For each bank account maintained by the company, there will be five GLs viz. Main Account (0), Incoming Clearing Account (1), Outgoing Clearing Account (2), Unidentified Account (3) & Auto Sweep Account (4).

The PMS collections and bank statements are uploaded by the Accounts wing (Ref BSNL CO Lr No BSNL/ERP/FICO/15-16 dated 11/02/2016). Bank Reconciliation is carried out through **T/Code ZBANK_BRS**. All open items will be displayed in the statement.

Screenshot 4.38: Bank Reconciliation Input Screen

Note: Access not provided to audit

The print preview of B Bank Reconciliation Statement is displayed as below:

Print Preview for ZLOC1 Page 00001 of 00010

BSNL
Connecting India
Forward

भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. Of India Enterprise)
Chennai Telecom Circle

Bank Reconciliation Statement as of (statement date) 31.03.2015

Bank Name ICICI BANK LTD

Bank Account No. 602005112820

Balance as per BSNL Books 15,271,530.42

Less

1. Cheques issued but not presented for payment 0.00

2. Unidentified Credit items in bank statement 0.00

Less :

1. Cheques deposited but not yet credited by bank 15,271,530.42

2. Unidentified Debit items in bank statement 0.00

Screenshot 4.38 Bank Reconciliation

Using transaction code **FAGLL03**, the open line items of either receipt or payment GL code as at the closing of date of accounts may be extracted from the system. The open items will provide the outstanding/reconciled balances as at the end of financial year

4.10 Checking of Clearing GL Codes

The following GL Codes are for clearing purpose and at the end of the financial year, the balances in these GL codes are to be zero. Balances in these accounts indicate misclassification or non-adjustment/clearance..

GL Account	Description
1310106	BSNL – Plants
1310850	TDS Offsetting/Clearing Account
1310851	TCS Payable Offsetting Account
1311000	Asset Acquisition Clrg Account
1311204	HR Third Party Clearing Account
1390101	Inter Company Payables
1390102	Inter Plant Reconciliation
1390103	Bank Clearing Account
1390401	Inter Circle Remittance Clearing A/C
1390402	Intra Circle Remittance Clearing A/C
2340001	Inventory Offset Clearing Account
2340002	Surplus/Deficit Due To Rate Variation
2420102	TDS Certificate Recoverable From Customers/Others
2690101	Temporary Advance/ Imprest Clearing Account.
2690102	BSNL – Plants
2690103	Inter Company Receivable
2690104	AQN From Affiliated Company Code
2690105	Tender Fees Clearing Account
2690106	Stock Transfer Clearing Account
5024001	External Project Clearing A/C
5090101	PS Clearing Account
5090102	Stock Transfer - SAP To Non SAP Location
5090103	Zero Balance A/C Sale Of Assets
5090105	Transfer Of Project Costs To CWIP
2510000098	Advance Collection Clearing
2510000099	Credit Card Clearing Account

4.11 Special GL Transactions and Codes

Special G/L transactions are various types of Accounts Receivable (AR) and Accounts Payable (AP) transactions that do not follow normal document posting logic and account determinations.

These are posted using a special G/L indicator with a corresponding posting key. Each transaction will have an indicator which represents its type and properties that designate its posting method.

Special GL Code against a transaction in the vendor report indicates the nature of transaction. See the column next to Doc date in the screenshot below:

Special GL Codes												
St	Assignment	DocumentNo	Type	Postng Date	Doc. Date	S	DD	Amt in loc.cur.	LCurr	Text	Vendor Cod	Vendor Name
	1131201	400395556	UE	27.09.2013	27.09.2013	3		48.00	INR	MSEDCL		
	1131201	400395562	UE	27.09.2013	27.09.2013	3		112.00	INR	MSEDCL		
	1131201	400395611	UE	27.09.2013	27.09.2013	3		240.00	INR	MSEDCL		
	1131201	400395615	UE	27.09.2013	27.09.2013	3		270.00	INR	MSEDCL		

Screenshot 4.25: Special GL Code

Some Common Special GL Codes

G : EMD REC

H : Security deposit by vendor

9 : EMD > 3yrs

8 : SD > 3 yrs

7 : Vendor > 3yrs

3 k: Security deposit with vendor

4: Advances to vendor – Capital

4.12 Checking Exceptional Items

Exceptional item means any transaction other than the normal transaction.

Exceptional items are to be further probed in audit to ascertain its correctness and impact.

Eg Debit in Sales A/c. For sales, customer is debited and Sales A/c credited. We expect only credit in the Sales A/c. Hence any debit indicates reversal of normal entry.

Debit and credit are indicated by posting keys 40 and 50 respectively under the column 'PK'. In the screenshot below, the first 4 entries are debit entries for reversal of sales already accounted for. This can also happen due to selection of wrong posting key while recording the transaction.

Posting Key can be used to identify exceptional items in SAP.

S	Account	Assignment	DocumentNo	Period	Year	Doc. Date	PK	Amount in local cur.	Pstng Date	Type
✓	21613000	18000002272012	1600002054	12	2012	31.03.2013	40	55,138,781.00	31.03.2013	DA
✓	21613000	18000002282012	1600002055	12	2012	31.03.2013	40	183,642,623.00		DA
✓	21613000	18000002092012	1600002093	12	2012	31.03.2013	40	127,320,965.00		DA
✓	21613000	18000002082012	1600002124	12	2012	31.03.2013	40	127,320,965.00		DA
✓	21613000	18000002082012	1800000209	12	2012	31.03.2013	50	127,320,965.00		DR
✓	21613000	18000002092012	1800000209	12	2012	31.03.2013	50	127,320,965.00		DR
✓	21613000	18000002262012	1800000226	12	2012	31.03.2013	50	291,416,281.00		DR
✓	21613000	18000002272012	1800000227	12	2012	31.03.2013	50	55,138,781.00		DR
✓	21613000	18000002282012	1800000228	12	2012	31.03.2013	50	183,642,623.00		DR
✓	21613000	18000002292012	1800000229	12	2012	31.03.2013	50	178,590,493.00		DR
✓	21613000	18000002392012	1800000239	12	2012	31.03.2013	50	55,138,781.00		DR
✓	21613000	18000002402012	1800000240	12	2012	31.03.2013	50	183,642,623.01		DR
								708,788,178.01		

Screenshot 4.39: Exceptional Items

4.13 Open Items and Cleared Items

Open Items are transactions pending clearance and Cleared Items are transactions which have been completed.

Open Items are indicated by  and Cleared Items by .

Example

When an invoice is posted against a vendor account in SAP, an open item is created in Accounts Payable. When an invoice is issued to a customer, an open item is created in Accounts Receivable. The open item is cleared in Account Payable when payment is made to the vendor. In Accounts payable, an open item is cleared when payment is received from the customer.

4.13.1 To view the Open Items as on date

T/Code FBL1N (Vendor), FBL3N (GL), FBL5N (Customer)

(Reports: S_ALR_87012083- List of vendor open items, S_ALR_87012173- List of Customer open items)

Using T/Code: FBL1N - Give the Company Code and select Open Items. The screen will show the current date as the default date. Click the Execute icon or F8.

Screenshot 4.40: View Open Items- Input Screen

The list of open items is displayed as below:

St	Assignment	LC amt	DocumentNo	Posting Date	Type	Doc. Date	Vendor Name	Vendor Cod	Clrng doc	Text	BuA	FBk	User Name	Ve
•	20160218	60.00	1900402613	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-1604	2204		98703993	T
•	20160218	87.00	1900402616	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-1461	2204		98703993	T
•	20160218	93.00	1900402701	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-2105	2204		98703993	T
•	20160218	85.00	1900402714	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-1317	2204		98703993	T
•	20160218	95.00	1900402732	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-3652	2204		98703993	T
•	20160218	64.00	1900402744	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-345	2204		98703993	T
•	20160218	92.00	1900402746	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-663	2204		98703993	T
•	20160218	50.00	1900402760	18.02.2016	ZT	18.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFG-4476	2204		98703993	T
•	20160219	60,000.00	1900030391	18.02.2016	ZK	18.02.2016	REGIONAL CANCER CH-	1000102708		Medical adv refund Smt K PADMAKUNARI	2202		98202659	T
•	20160219	14,320.00	1900403078	19.02.2016	WR	01.12.2015	K J JOB	0001081286		Refund of SD	2204	R	98913352	GO
•	20160219	28,605.00	5100010938	19.02.2016	RE	23.12.2015	AVON GLOBAL SOLUTIO-	0001106690		Printing charges payment.	2212	R	01002792	CH
•	20160219	27,478.00	5100010943	19.02.2016	RE	21.01.2016	AVON GLOBAL SOLUTIO-	0001106690		Printing charges payment.	2212	R	01002792	CH
•	20160219	240,159.00	5100011018	19.02.2016	RE	11.02.2016	FINANCIAL ADVISOR A	0001128119		FTS id 0168979	2204		98116843	RE
•	20160219	2,200.00	1000208831	19.02.2016	SA	19.02.2016	KHALID M C	E00010800			2204		98407581	A
•	20160219	2,200.00	1000208831	19.02.2016	SA	19.02.2016	KHALID M C	E00010800		REFUND OF EXCESS RECOVERED PTAX 2016	2204		98407581	A
•	20160220	100,100.00	1000209415	20.02.2016	SA	19.02.2016	SHARON SOLUTIONS LTD	0001059465		PROVISION CLEARANCE OF SHARON SOLUTIONS LTD	2206		98212330	P
•	20160220	950.00	1900406482	20.02.2016	WR	24.03.2015	TR REFUND_CALICUT	0003000161		REISSUE OF TR REFUND CHQ NO. 551355	2203	R	98104967	T
•	20160220	47.00	1900406576	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-2853	2204		98010473	T
•	20160220	49.00	1900406577	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-2495	2204		98010473	T
•	20160220	49.00	1900406578	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCIFY-135	2204		98010473	T
•	20160220	51.00	1900406579	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCIFY-460	2204		98010473	T
•	20160220	51.00	1900406580	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCIFY-2521	2204		98010473	T
•	20160220	52.00	1900406581	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-3908	2204		98010473	T
•	20160220	52.00	1900406582	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFI-2682	2204		98010473	T
•	20160220	54.00	1900406583	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-3587	2204		98010473	T
•	20160220	55.00	1900406584	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-2936	2204		98010473	T
•	20160220	57.00	1900406585	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCNFE-2318	2204		98010473	T
•	20160220	57.00	1900406586	20.02.2016	ZT	20.02.2016	TR REFUND_EENAKULAM	0003000162		*1-LCIFY-4836	2204		98010473	T

Screenshot 4.41: Open Items

4.13.2 Audit Analysis of Open Items

A transaction initiated in SAP should be completed within a reasonable time. Items remaining open for unreasonably longer period need examination. The following audit checks are suggested on open items.

- Age-wise analysis of open items will give year-wise/month-wise details of open items. Audit can probe the reasons for keeping the items open. Some of the reasons can be:
 - Want of funds
 - Want of bank account details to transfer the money
 - Want of further documents/details
 - Want of approval by higher ups
 - Payment cleared on another document
 - Migration-related issues
- If there was no sufficient justification for not clearing the items, examine whether non-clearance has resulted in any loss/disadvantage to the Company (Eg. Interest/penalty for default/delayed remittance)
- A category-wise analysis of open items will help audit in identifying the types of transactions in which pendency is more. Audit can probe the reasons thereof.
- Audit can select a few items based on amount involved, category, pendency for detailed examination

4.14 Parked Items

Parked items are transactions kept pending for posting in SAP.

Parking is necessitated on account of:

- want of details/clarifications
- Non-availability of fund
- One Time Vendor payments for approval by higher authority

Parked Items are indicated by ▲

4.14.1 To View the Parked Documents

T/Code FBL1N (Vendor), FBL3N (GL), FBL5N (Customer)

In the next screen, input the Company Code (1022) and select Open Items and Parked Items. The screen will show the current date as the default date. Click the Execute icon or F8. Parked docs are displayed as below.

The Yellow upward triangle symbol in the first column indicates a parked document as below:

St	Assignment	LC amnt	DocumentNo	Posting Date	Type	Doc. Date	Vendor Name	Vendor Cod	Clrng doc.	Text	Busa	FBK	User Name	Ve
▲		6,000.00	1900006417	24.01.2015	KR	10.09.2014							98207500	
▲		*383695.00	1900125492	02.02.2015	KR	31.12.2014				INFRA PROVISIONING FEE			01002792	
▲		4,778.00	1900012860	05.02.2015	KR	31.01.2015				petty bill for dec-2014			98301759	
▲		4,940.00	1900011966	05.02.2015	KR	31.01.2015				MEDICAL IP PAYMENTIN R/O M.			98218354	
▲		10,000.00	1900016794	09.02.2015	KR	31.12.2014				test			99704628	
▲		159.00	1900023916	12.02.2015	KR	01.09.2014				PHOTO COPIER MACHINE CHARGES			99901295	
▲		2,242.00	1900024742	13.02.2015	KR	31.01.2015				MED. OP PAYMENT TO Sri.Narayanan.K K V,STOAP(RETD)			98502250	
▲		10,920.00	1900040946	20.02.2015	KR	31.10.2014				repair charges for pumpset TE chengala	2205		98603473	
▲		4,410.00	1900043875	23.02.2015	KR	31.01.2015				pvc insulation tape roll			99600688	
▲		4,476.00	1900047108	25.02.2015	KR	25.02.2015				RENT JAN 2015			98311740	
▲		29,154.00	1900058062	28.02.2015	KR	28.02.2015							98901735	
▲		106,774.00	1900055858	03.03.2015	KR	05.02.2015							00401882	
▲		109,413.00	1900105718	30.03.2015	KR	20.01.2015				Dismantling CSC counters & Refurnishment			98504491	
▲		5,004.00	1900124210	31.03.2015	KR	20.01.2015				commission upto dec 14-10B			98203111	
▲		2,189.00	1900126255	31.03.2015	KR	31.03.2015							98311740	
▲		75,133.00	1900019209	16.04.2015	KR	02.04.2015				house keepint bill of civil II March 15			99004763	
▲		20,141.00	1900093671	31.05.2015	KR	01.04.2015				csc vandana			00401837	
▲		312,141.00	1900099640	07.06.2015	KR	16.10.2014				UG cable work under vadakkenchery			98308057	
▲		34,268.00	1900105256	11.06.2015	KR	09.06.2015							98810058	
▲	AO(Works)	207,108.00	1900163130	17.07.2015	KR	03.07.2015				Wce and repair of staff Qtrs of Paruthipara			99004763	
▲		240,809.00	1900173957	25.07.2015	KR	20.04.2015				pvdc comp E&S-II Km for 2 years	2207		98313612	
▲		2,352.00	1900188940	04.08.2015	KR	24.07.2015				WATER BILL OF MGT TEL EXCHANGE			01100107	
▲		9,000.00	1900211527	24.08.2015	KR	24.08.2015				MED IP PMNT IRO PREMARAJAN V K SDE TLY			98218354	
▲		16,234.00	1900231589	09.09.2015	KR	04.05.2015							97507294	
▲		1,121.00	1900236850	16.09.2015	KR	21.06.2015				commission to bank may			98102483	
▲		798.00	1900249842	03.10.2015	KR	30.09.2015				RTD MEDICAL OP			98312471	
▲		2,947.00	1000028849	27.10.2015	SA	27.10.2015				RECTIFICATION	2206		98911667	
▲		2,947.00	1000028849	27.10.2015	SA	27.10.2015				RECTIFICATION	2206		98911667	

Screenshot 4.42: Parked Items

4.14.2 Analysis of Parked items

- Age-wise analysis of parked items and examining the justification for reasons for parking. The reason for parking can be want of details for processing the transaction or requirement of approval by higher authority (Eg One Time Vendor Payments).
- Category-wise analysis of parked items
- If parking was unjustified, whether it has resulted in any loss/disadvantage to the Company

4.15 Financial Statements: Changes Made During a Period

T/Code: FB03

We can identify the transactions made during a given period by calling the documents or the GL Account.

This will help us to identify changes made between each phases under 3-Phase Audit. For example, to view the vendor payments made during 1/5/2017 and 1/7/2017, select the Company Code, Fiscal Year, Posting dates, Document Type (KZ) and execute.

Program Edit Goto System Help

Document List

Data Sources

Company code 1022 to

Document Number to

Fiscal Year 2017 to

Ledger 0L to

Ledger Group to

General selections

Document type to

Posting date 01.05.2017 to 31.07.2017

Entry date to

Reference number to

Reference Transaction to

Reference key to

Logical system to

Also display noted items

☒ Display noted items

Search for own documents

☐ Own documents only

SAP

start Document List Document List Screen 2 - Microsoft ... 2:56 PM

Screenshot 4.43: Changes made during a specific period

The transactions during the period are displayed as below:

List Edit Goto Settings System Help

Document List Document status S

Revers.Dte	DocumentNo	CoCd	Reference Key	Invoice no	Year	TCode	User Name	Type	Doc. Date	Posting Date	Entered on	Document Header Text
	1500128638	1022	150012863810222017		2017	FB24	98310183	KZ	20.05.2017	20.05.2017	20.05.2017	Hand written Cheque
	1500128673		150012867310222017		2017	FB24	98310183	KZ	20.05.2017	20.05.2017	20.05.2017	Hand written Cheque
	1500131720		150013172010222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132544		150013254410222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132545		150013254510222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132549		150013254910222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132554		150013255410222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132555		150013255510222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132557		150013255710222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500132560		150013256010222017		2017	FB24	98310183	KZ	22.05.2017	22.05.2017	22.05.2017	Hand written Cheque
	1500133461		150013346110222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500133469		150013346910222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500133483		150013348310222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500133845		150013384510222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135466		150013546610222017		2017	FB22	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	DDNO.37546975
	1500135488		150013548810222017		2017	FB22	98807544	KZ	19.05.2017	19.05.2017	23.05.2017	WCT APRIL 2017
	1500135513		150013551310222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135515		150013551510222017		2017	FB22	98807544	KZ	19.05.2017	19.05.2017	23.05.2017	
	1500135532		150013553210222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135548		150013554810222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135557		150013555710222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135592		150013559210222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135597		150013559710222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135598		150013559810222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135600		150013560010222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135604		150013560410222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque
	1500135607		150013560710222017		2017	FB24	98310183	KZ	23.05.2017	23.05.2017	23.05.2017	Hand written Cheque

SAP

start Document List Document List Document ... Screen 2 - Microsoft ... 3:03 PM

Screenshot 4.44: Changes made during a specific period

To view the Document No 1500135488, click the Doc Number. The Document in Data Entry View is displayed as below:

The screenshot shows the SAP 'Display Document: Data Entry View' window. The header section contains the following data:

Document Number	1500135488	Company Code	1022	Fiscal Year	2017
Document Date	19.05.2017	Posting Date	19.05.2017	Period	2
Invoice no		Cross-Comp.No.			
Currency	INR	Texts exist	<input type="checkbox"/>	Ledger Group	

Below the header is a table of line items:

Bus. Pl.	PK	Account	Network	BusA	PBK	PM Description	Σ	Amount	Cling doc.	Assignment	Text	Value Date	G/L Account	Ref. Key 3
2205	40	1320801		2205		WORK CONTRACT TAX PA		0.20	1000735335	WCTAPRIL2017			1320801	
2204	40					WORK CONTRACT TAX PA		10,531.00	1500135488	20170519			1320801	
2201	40			2201		WORK CONTRACT TAX PA		1,893,871.00	1500135488	20170519			1320801	
2201	40			2202		WORK CONTRACT TAX PA		4,814.00	1500135488	20170519			1320801	
2202	40			2202		WORK CONTRACT TAX PA		38,197.00	1500135488	20170519			1320801	
2201	40			2203		WORK CONTRACT TAX PA		471,577.00	1500135488	20170519			1320801	
2203	40			2203		WORK CONTRACT TAX PA		168,635.00	1500135488	20170519			1320801	
2201	40			2204		WORK CONTRACT TAX PA		1,399,455.00	1500135488	20170519			1320801	
2204	40			2204		WORK CONTRACT TAX PA		292,784.00	1500135488	20170519			1320801	
2212	40			2204		WORK CONTRACT TAX PA		1,630.00	1500135488	20170519			1320801	
2201	40			2205		WORK CONTRACT TAX PA		14,788.00	1500135488	20170519			1320801	
2205	40			2205		WORK CONTRACT TAX PA		330,420.80	1500135488	20170519			1320801	
2201	40			2206		WORK CONTRACT TAX PA		466,324.00	1500135488	20170519			1320801	
2206	40			2206		WORK CONTRACT TAX PA		185,085.00	1500135488	20170519			1320801	
2201	40			2207		WORK CONTRACT TAX PA		92,444.00	1500135488	20170519			1320801	

Screenshot 45: Display Document

To view the Document Header, click the  icon in the menu bar. The header is displayed as below:

The screenshot shows the same SAP 'Display Document: Data Entry View' window, but with the 'Document Header' dialog box open. The dialog box contains the following data:

Document Type	K2	Indor Payment
Doc. Header Text	WCT APRIL 2017	
Branch number		Number of Pages 0
Card type		Card no. X
Request Number		
Alt Refer		
Tax Report Date		
Invoice no		Document Date 19.05.2017
		Posting Date 19.05.2017
Currency	INR	Posting Period 02 / 2017
Ref. Transactn	BKPF	Accounting document
Reference key	150013548810222017	Log. System PRDCLNT500
Entered by	98807544	Parked by
Entry Date	23.05.2017	Time of Entry 16:47:47
TCode	FB22	
Changed on		Last update
Ledger Grp		
Ref. key (head) 1		Ref. key 2

Screenshot 46: Document Header

4.16 Cash Journal

Cash Journal is a sub-ledger of Bank Accounting.

It is used to manage a company's cash transactions. The system automatically calculates and displays the opening and closing balances, and the receipts and payments totals.

T/Code: FBCJ3

Type from and to dates.

The screenshot shows the SAP Cash Journal (FBCJ3) interface. The 'Data selection' section includes a 'Display period' dropdown with options for 'Today', 'This week', and 'Current period'. Below this, there are fields for 'Cash journal:' and 'Company code:'. A small dialog box is open, showing 'Company Code' as '1022' and 'Cash Journal' as '220B'. The 'Balance display for display period' section shows a summary of cash transactions:

Balance display for display period	
Opening balance	0.00
+ Total cash receipts	0.00
+ Total check receipts	0.00
- Total cash payments	0.00
= Closing balance	0.00
Cash thereof	0.00

Number fields are also present for each line item, all showing '0'.

Screenshot 47: Cash Journal

Below is the cash journal for the year 2015-16:

The screenshot shows the SAP Cash Journal (FBCJ3) interface for the year 2015-16. The 'Data selection' section shows the 'Display period' as '01.04.2015 - 31.03.2016'. The 'Balance display for display period' section shows a summary of cash transactions:

Balance display for display period	
Opening balance	4,220.00 INR
+ Total cash receipts	10,281,760.00 INR
+ Total check receipts	4,220.00 INR
- Total cash payments	10,281,760.00 INR
= Closing balance	0.00 INR
Cash thereof	0.00 INR

Number fields are also present for each line item, showing values like 2902, 1213, and 265.

The main table displays a list of transactions:

Business transaction	Amount	Doc.Stat.	Split	T..G/L	Receipt Recip.	Vendor	Customer	Posting Date	Document...	Reference
TEMPORARY ADVANCE...	9,000.00	000		2620201	56-284	E00200778		05.05.2015	05.05.2015	
TEMPORARY ADVANCE...	11.00	000		2620201	Mr. KANNAN M	E00700101		23.06.2015	23.06.2015	
REVENUE	14,646.00	000		2620203	25-285			13.05.2015	13.05.2015	
REVENUE	3,712.00	000	Split	4910105	61 - 279			04.04.2015	04.04.2015	QUARTERS REI
REVENUE	3,672.00	000		4910105	62 - 279			04.04.2015	04.04.2015	QUARTERS REI
REVENUE	3,712.00	000		4910105	63 - 279			04.04.2015	04.04.2015	QUARTERS REI
REVENUE	5,000.00	000		4910105	64 - 279			04.04.2015	04.04.2015	QUARTERS REI
REVENUE	2,500.00	000		4910105	65 - 279			04.04.2015	04.04.2015	QUARTERS REI
REVENUE	2,500.00	000		4910105	66 - 279			04.04.2015	04.04.2015	QUARTERS REI

Screenshot 48: Cash Journal

It gives the OB, total cash receipts, cheque receipts and cash payments, closing balance during the year with details of individual transactions such as GL acct, vendor, customer, recipient, profit centre, business area, posting date, doc date, Reference etc.

Document Status: **Green** Square in the Document Status column indicates that entry has been made in GL and cash Journal. **Yellow** triangle indicates that 'entry saved in cash Journal' and **red** indicates that 'Entry Reversed'.

For line item details, click the line item

To view the posted document, click the  **Follow-on doc..** icon below the screen.

The result obtained through the **T/Code FBCJ3** should tally with the balance under the respective GL Code. But there can be differences

- (i) The entry is saved but not posted in FBCJ, balance in FBCJ will be updated but the GL will not be updated
- (ii) GL 2510000001 is posted directly without going through FBCJ, balance in GL will be updated, but will not be updated in FBCJ
- (iii) In FBCJ, the posting is made against a different BA. The balance in FBCJ will be updated but GL posting will be against the incorrect BA.

PART 5: ASSET ACCOUNTING

5.1 Asset Accounting

Asset Accounting carries out all accounting activities connected with the life cycle of an asset starting from acquisition, upkeep, depreciation and final disposal or retirement. It also manages leased assets and Assets Under Construction (AUC). The asset accounting in SAP is managed by the Financial Accounting Asset Accounting (FI-AA) component. It serves as a subsidiary ledger to the FI GL, providing detailed information on transactions involving fixed assets. It is integrated directly with other FI components such as Materials Management (MM) and Plant Maintenance (PM).

5.2. Classes of Assets

The assets of BSNL are divided into three layers:

- Main Class : 15 Nos. Eg. Land, Building, A&P, L&W, Transmission Media
- Sub Class : 41 Nos. Eg. A&P_GSM core, A&P_CDMA core, A&P_WIMAX core, A&P_Transmission Equipment are the final assets of sub-class A&P_GSM core
- Components : 439 Nos. Eg. MSC server, Gateway router, signaling NW equipment etc.

Asset details are maintained at Component level. The maintenance of Component-wise Asset Register is in accordance with **IndAS**. Components are grouped into sub-classes and finally being grouped at Main classes. Grouping of assets at Sub-class and Main class are for reporting purpose. The Main-Class will have one-to-one relation with current GL account i.e., 15 account codes are used for 15 Main-Class.

The 21 Classes of Assets are given below. The Asset Class code will be useful when we need details in r/o a particular class of asset.

Class	Asset Class Name	Class	Asset Class Name
3900	AUC – Buildings	9909	Off mach & equipment
4000	AUC – Machinery	9910	Electrical Fittings & Appliances
4100	AUC - General	9912	Furniture & Fixtures
9901	Land - Freehold	9913	Computers
9902	Buildings	9914	Subscribers Installation
9903	Apparatus & Plants	9915	Intangible assets
9904	Motor Vehicle	9916	Land - Leasehold
9905	Cables	9917	Decommissioned Asset
9906	Lines & Wires	9918	Project Ready-CWIP Tfrd
9907	Installation Test Equip	9919	Computer (Server)
9908	Masts & Aerials		

5.3 Depreciation

Depreciation is the decrease in the monetary value of an asset over time due to use, wear and tear or obsolescence.

Depreciation is automatically calculated in the system by the Depreciation Keys attached in the asset master. Depreciation can also be manually posted using a special posting transaction (Planning Manual Depreciation).

5.3.1 Depreciation Areas

There are 4 areas of depreciation in SAP for BSNL requirement. The depreciation areas are linked with **depreciation keys**. The depreciation areas in BSNL are:

Sl No	Depreciation Areas	Remarks
1	Book Depreciation	As per Companies Act 2013
2	Book Depreciation	As per Companies Act 1956
3	Tax Depreciation	As per Income Tax Act
4	IndAS Depreciation	As per IndAS

How to view the depreciation areas is discussed under 5.4.2.

5.3.2 Depreciation Keys

The depreciation key contains the value settings which are necessary for determining depreciation amounts. It represents a combination of calculation rules, which are used for the automatically calculated depreciation types. The depreciation keys in BSNL are:

Dep Key	Description	Dep Key	Description
0	No depreciation and no interest	Z002	BSNL - 45.08% Declining balance
DG30	Declining balance 3 x	Z003	BSNL - 15.33% Declining balance
GD50	Buildings decl.bal. 5.0 / 2.5 / 1.25 %	Z004	BSNL - 5% Declining balance
GWG	LVA 100 % Complete depreciation	Z005	BSNL - 25.89% Declining balance
IN1	Tax Depreciation - 5% - India	Z006	BSNL - 18.10% Declining balance
IN2	Tax Depreciation - 10% - India	Z007	BSNL - 40% Declining balance
IN3	Tax Depreciation - 15% - India	Z008	BSNL - Leasing Dep key
IN4	Tax Depreciation - 20% - India	Z009	BSNL - Str.-line from remaining life to book value zero
IN5	Tax Depreciation - 25% - India	Z010	Tax Depreciation - 5% - BSNL
IN6	Tax Depreciation - 40% - India	Z011	Tax Depreciation - 10% - BSNL
IN7	Tax Depreciation - 50% - India	Z012	Tax Depreciation - 15% - BSNL
IN8	Tax Depreciation - 60% - India	Z013	Tax Depreciation - 20% - BSNL
IN9	Tax Depreciation - 100% - India	Z014	Tax Depreciation - 25% - BSNL
LEAS	Leasing	Z015	Tax Depreciation - 40% - BSNL
LINA	Str.-line via acq.value below zero	Z016	Tax Depreciation - 50% - BSNL

	with interest		
LINR	Str.-line from rem.life to book value zero	Z017	Tax Depreciation - 60% - BSNL
S7DB	Spec.dep.AuC (60%)	Z018	Tax Depreciation - 100% - BSNL
SFE4	Spec.dep. mobile goods (40%)	Z019	LVA 100 % Complete depreciation
Z000	No depreciation and no interest	Z123	Depreciation Key effective from 01.04.2014
Z001	BSNL - 13.91% Declining balance	Z999	No depreciation and no interest with Depreciation to day

5.4 Display Asset Register

Asset Register contains details of all tangible and intangible assets of the Company.

Transaction Code: AR01 or AR02.

Eg: To view the Asset Register of BA 2204 under Company Code 1022 on the Reporting Date 31/03/2016. Enter the criteria as shown in the window and execute.

Screenshot 5.1 View Asset Register- Input Screen

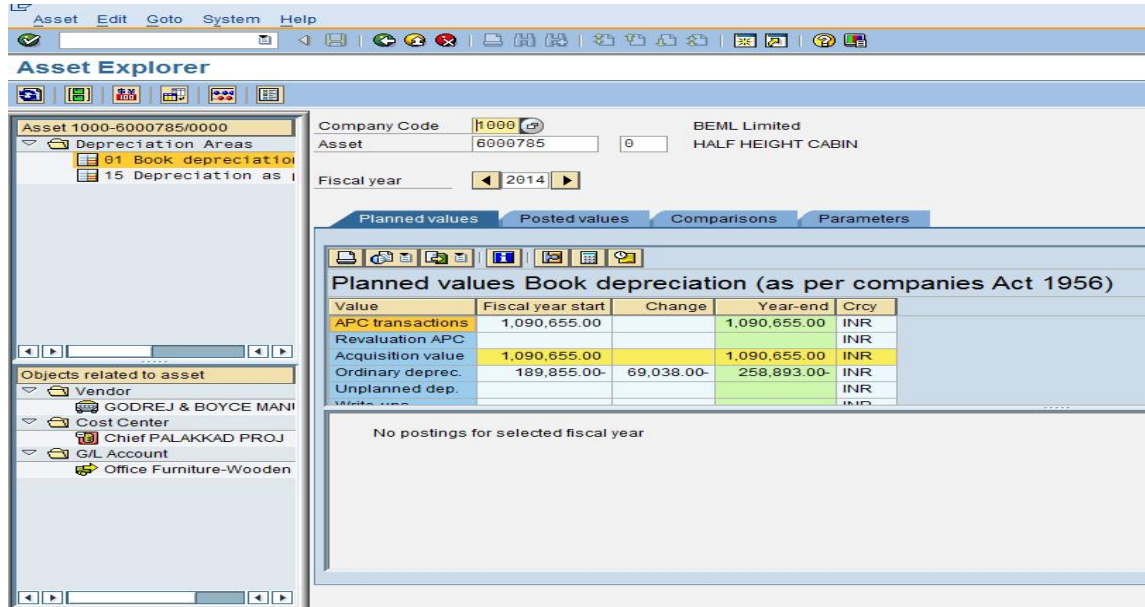
The Asset Register of Business Area 2204 is displayed as below:

Asset	Shd.	Cap.date	Asset description	Acquis.val	Accum.d	Book.val	Crcy	Bal.sh.i	APC	Cods	Busk	Class
99030038029	0	01.04.2014	REWIRING MDP AT VYTHILA FOR HT SWITCH	52,722.00	19,489.80	33,232.20	INR	1	2110301	1022	2204	9903
99030038026	0	01.04.2014	38 SMPS PPS ENK	169,158.00	62,163.51	106,994.49	INR	1	2110301	1022	2204	9903
99030038027	0	01.04.2014	BATTERY	5,069.00	1,873.86	3,195.14	INR	1	2110301	1022	2204	9903
99030038028	0	01.04.2014	POWER PLANT	93,333.00	34,502.51	58,830.49	INR	1	2110301	1022	2204	9903
99030038029	0	01.04.2014	PREFAB	130,945.00	45,413.97	82,531.03	INR	1	2110301	1022	2204	9903
99030038030	0	01.04.2014	BATTERY	2,300.00	850.24	1,449.76	INR	1	2110301	1022	2204	9903
99030038031	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038032	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038033	0	01.04.2014	BTS	802,045.00	296,493.94	505,551.06	INR	1	2110301	1022	2204	9903
99030038034	0	01.04.2014	WORK	42,569.00	15,736.53	26,832.47	INR	1	2110301	1022	2204	9903
99030038035	0	01.04.2014	MODRM	53,804.00	19,819.75	33,984.25	INR	1	2110301	1022	2204	9903
99030038036	0	01.04.2014	ANTENNA	67,335.00	24,891.81	42,443.19	INR	1	2110301	1022	2204	9903
99030038037	0	01.04.2014	WORK	7,625.78	2,620.14	4,005.64	INR	1	2110301	1022	2204	9903
99030038038	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038039	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038040	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038041	0	01.04.2014	RSU	571,969.00	211,440.35	360,528.65	INR	1	2110301	1022	2204	9903
99030038042	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038043	0	01.04.2014	IRON CAGE GRILL	25,465.00	9,413.67	16,051.33	INR	1	2110301	1022	2204	9903
99030038044	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038045	0	01.04.2014	FIRE ALARM	3,804.00	1,406.23	2,397.77	INR	1	2110301	1022	2204	9903
99030038046	0	01.04.2014	IRON CAGE GRILL	25,465.00	9,413.67	16,051.33	INR	1	2110301	1022	2204	9903
99030038047	0	01.04.2014	EARTHING	35,950.00	13,289.68	22,660.32	INR	1	2110301	1022	2204	9903
99030038048	0	01.04.2014	MWP IN EXISTING NSM GSM MSCS	15,854.00	5,860.77	9,993.23	INR	1	2110301	1022	2204	9903
99030038049	0	01.04.2014	38 SMPS PPS ENK	11,247.00	4,157.69	7,089.31	INR	1	2110301	1022	2204	9903

Screenshot 5.2 Asset Register

5.4.1 Details of Individual Assets

Click the line item of asset for details like, Acquisition, Additions, Deletion, CY Depreciation, Acc Depreciation, Depreciation at Co Act Rate, Depreciation IT Rate, in respect of any particular asset. The details will be displayed as below:



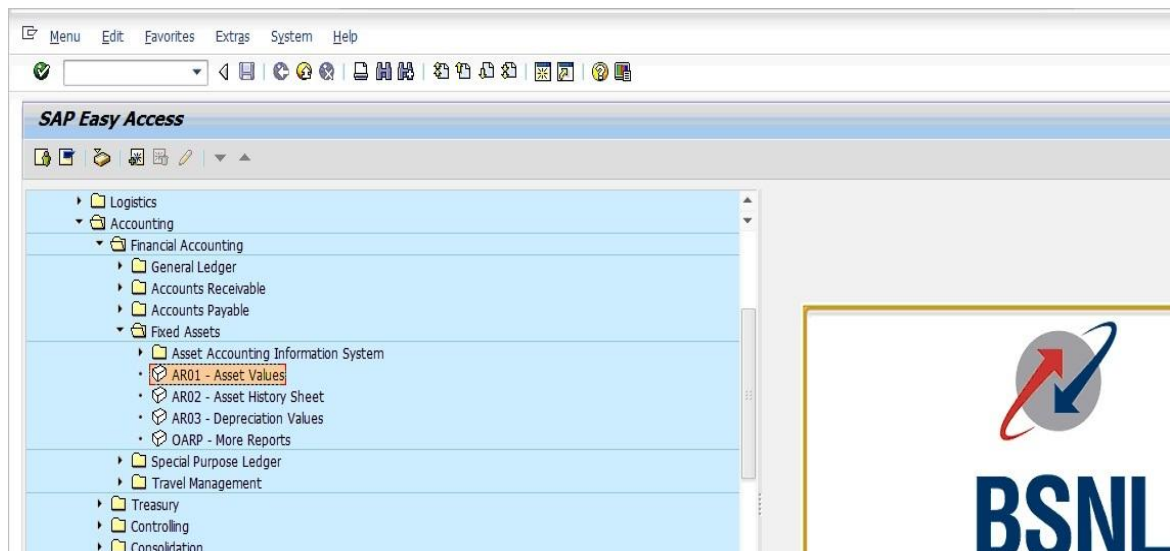
Screenshot 5.3 Details of Individual Assets

5.4.2 Class-wise details of Assets

(Ref. Para 5.2 for details of Classes of assets)

Transaction Code	AR01
Menu Path	Logistics→ Accounting →Financial Accounting → Fixed Assets →Asset Values

Using SAP Menu:



Screenshot 5.4 View Class-wise Asset Details using SAP Menu

For Eg. If we want to view details of Assets Under Construction (AUC) as on 31/3/2015, enter the Company Code and Asset Class (4100) and Report Date as 31/3/2015, in the next window as shown below:

Asset Balances

Company code: 1022 to: []

Asset number: [] to: []

Subnumber: [] to: []

Selections

Asset class: 4100 to: []

Business area: [] to: []

Cost center: [] to: []

Plant: [] to: []

Location: [] to: []

Asset super number: [] to: []

Worklist: []

Settings

Report date: 31.03.2015

Depreciation area: 01 Book deprec.

Sort Variant: 0001 Co. code/bus. area/bal. item/B/S acc

Translation method: []

Screenshot 5.5: To view class-wise Asset Details-Input Screen

The details of AUC (Assets Under Construction) as on 31/3/2015 are displayed in the next screen and shown below:

Report date: 31.03.2015 Asset Balances - 01 Book deprec.
Created on: 05.10.2015

Asset	SMO	Cap. date	Asset description	Acquis. val.	Accum. dep.	Book val.	Crcy	Bal. sh. it	Accont: APC	CoCd	BusA	Class
410003525	0	31.03.2015	Pd S/B Gen Sup to new shelter TE Marayur	0.00	0.00	0.00	INR	1	2191000	1022	2204	4100
410003526	0	31.03.2015	Aux Works Earthing etc Rajamala	69,711.00	0.00	69,711.00	INR	1	2191000	1022	2204	4100
410003527	0	31.03.2015	EQUIPMENT WORKS	12,593.50	0.00	12,593.50	INR	1	2191000	1022	2203	4100
410003528	0	31.03.2015	EST FOR LYG 24F OFC TO TIRUVAMBADY BTS	47,201.00	0.00	47,201.00	INR	1	2191000	1022	2203	4100
410003529	0	31.03.2015	Providing Electrical Installation	172,682.00	0.00	172,682.00	INR	1	2191000	1022	2211	4100
410003530	0	31.03.2015	PROVIDING E.I FOR BTS VALLATHOL SOUTH	166,495.00	0.00	166,495.00	INR	1	2191000	1022	2211	4100
410003531	0	31.03.2015	PROVIDING E.I FOR BTS PUNAMBAD	182,321.00	0.00	182,321.00	INR	1	2191000	1022	2211	4100
410003532	0	31.03.2015	Providing Service Connection	39,600.00	0.00	39,600.00	INR	1	2191000	1022	2211	4100
410003533	0	31.03.2015	PROVISION OF AL. CORROSION AT KANNARA	155,454.00	0.00	155,454.00	INR	1	2191000	1022	2211	4100
410003534	0	31.03.2015	EST FOR LAYING 24F OFC POYILKUTU BTS	157,745.00	0.00	157,745.00	INR	1	2191000	1022	2203	4100
410003535	0	31.03.2015	Installation of SAC unit in TE Kidangoor	7,068.00	0.00	7,068.00	INR	1	2191000	1022	2207	4100
410003537	0	31.03.2015	constn of 40M GBtat Pananged rp-08512	429,229.00	0.00	429,229.00	INR	1	2191000	1022	2205	4100
410003539	0	31.03.2015	constn of 40M GBtatAmbayathod rp-08475	429,649.40	0.00	429,649.40	INR	1	2191000	1022	2205	4100
410003540	0	31.03.2015	OFC to PDDO press sM/s Tech Hadi	13,980.00	0.00	13,980.00	INR	1	2191000	1022	2204	4100
410003541	0	31.03.2015	OFC to 15 locations OFC(S)	110,462.00	0.00	110,462.00	INR	1	2191000	1022	2204	4100
410003542	0	31.03.2015	OFC to Sarath Cheeraplackal	26,160.04	0.00	26,160.04	INR	1	2191000	1022	2204	4100
410003543	0	31.03.2015	Procuring & erecting OFC twds GSM BTS	697,648.00	0.00	697,648.00	INR	1	2191000	1022	2211	4100
410003544	0	31.03.2015	SITC OF 30KVA EA SET AT TE CHAPPARAFADAV	561,078.00	0.00	561,078.00	INR	1	2191000	1022	2205	4100
410003545	0	31.03.2015	BMS OMCR Panapilly Nagar.	243,052.88	0.00	243,052.88	INR	1	2191000	1022	2204	4100
410003546	0	31.03.2015	1x1.5 SAC TE Anakara	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100
410003547	0	31.03.2015	1x1.5 SAC TE Cumbumetru	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100
410003548	0	31.03.2015	1x1.5 SAC TE Mimala	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100
410003549	0	31.03.2015	1x1.5 SAC TE Vandannadu	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100
410003550	0	31.03.2015	1x1.5 SAC TE Puliyannala	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100
410003551	0	31.03.2015	1x1.5 SAC TE Erattayar	30,902.77	0.00	30,902.77	INR	1	2191000	1022	2204	4100

Screenshot 5.6: Class-wise Asset Details

Note: If we compare the AUC data for consecutive 2-3 years we can identify works with no financial progress which indicate that the work is remaining idle.

5.4.3 Master Data in r/o a Particular Asset

Transaction Code	AS03
Menu Path	Accounting → Financial Accounting → Fixed Assets → Display → Assets

Eg. To view the Asset Master Data of Asset ID 99030021488. The Asset ID is available in the Asset Register. Enter the Asset ID and Company Code. No need to change the Subscriber default value '0' in the following window. Press 'Enter' or the Tick icon below the window:

Screenshot 5.7: Display Asset- Input Screen

The Asset Master Data in r/o Asset ID 990300215488 are displayed as below:

Screenshot 5.8: Asset Master Data

Note:

Click **'Time Dependant'** for getting the Business Area, Cost Center, Plant, Location, WBS Element etc. Click **'Allocations'** for Service/Est, Sub Class, Region, Components, G/L Code etc as shown below:

Details of 'Allocations' are displayed as in the screen below:

The screenshot shows the 'Display Asset: Master data' window with the 'Allocations' tab selected. The window has a menu bar (Asset, Edit, Goto, Extras, Environment, Settings, System, Help) and a toolbar. The 'Asset values' section shows Asset: 99030021488 and Class: 9903. The '750L WLL BTS AT KKC PNTD TO BSC AT TIR' is the description. The 'Apparatus & Plants' section shows Company Code: 1022. The 'Allocations' section shows Services/Est: 2006, Sub Class: 2111, Region: 2203, Components: 2415, and Legacy GL accounts: 4050303. The 'Integration of assets and equipment' section shows a table with columns: WF, Sync, Equipment number, C..., Object type, and Description of technical object.

Screenshot 5.9: Asset Master Data- Allocations

Click 'Depreciation Area' to get the Depreciation Keys and Useful Life.

5.4.4 Changes in Asset Master Data

On screen "Display Asset: Initial Screen" Go to: **Environment** → Change Documents→On Assets.

The screenshot shows the 'Display Asset: Master data' window with the 'Environment' menu open. The menu options are: Asset values (Ctrl+F1), Change documents (On asset, On field), Subnumbers, Screen layout, Functional locations, Equipment, Purchase orders, Additional master data (Ctrl+F2), Worklist, and Correction items. The 'General data' section shows Description: 750L WLL BTS AT KKC PNTD TO BSC AT TIR, Asset main no. text: 16277_2208_PY, Acct determination: 9903, Serial number, Inventory number, Quantity: 1.000, and Numbers. The 'Inventory' section shows Last inventory on, Inventory note, and Include asset in inventory list. The 'Posting information' section shows Capitalized on: 01.04.2004 and Deactivation on.

Screenshot 5.10: To view changes in Asset Master

The result will be displayed as below:

Asset Master Record
Display Change Documents

CoCode: 1022
 Asset: 99030021488
 Subnumber: 0000
 Date and Time: 01.03.2019 15:16:51

Date	Time	Business Transaction	Changer	Object Value	EnhObjVal	AttrDescr	New Value	Old Value
23.10.2018	15:26:59	Change Asset Master Record	01002598					
		Asset: 99030021488-0	750L WLL BTS AT KKC PN			Maintain date V1	23.10.2018	07.07.2018
		Asset: 99030021488-0	750L WLL BTS AT KKC PN To: 99991231			Plant	2208	
		Asset: 99030021488-0	750L WLL BTS AT KKC PN To: 99991231			Location	0494-0009	
04.08.2017	21:19:13	Change Old Asset	00401230					
		Asset: 99030021488-0	750L WLL BTS AT KKC PN			Maintain date View0	04.08.2017	29.07.2017
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 01 /Acq.year: 0000 /Acq.Code: 0000			Cum. acquis. value	6,948,926.00 INR	6,949,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 01 /Acq.year: 0000 /Acq.Code: 0000			Accum.ordinary dep.	6,105,019.70- INR	6,105,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 06 /Acq.year: 0000 /Acq.Code: 0000			Planned ordinary dep.	303,077.81- INR	303,112.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 06 /Acq.year: 0000 /Acq.Code: 0000			Cum. acquis. value	6,948,926.00 INR	6,949,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 06 /Acq.year: 0000 /Acq.Code: 0000			Accum.ordinary dep.	6,105,019.70- INR	6,105,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 15 /Acq.year: 0000 /Acq.Code: 0000			Planned ordinary dep.	129,370.84- INR	129,385.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 15 /Acq.year: 0000 /Acq.Code: 0000			Cum. acquis. value	6,948,926.00 INR	6,949,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 15 /Acq.year: 0000 /Acq.Code: 0000			Accum.ordinary dep.	6,105,019.70- INR	6,105,700.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 21 /Acq.year: 0000 /Acq.Code: 0000			Planned ordinary dep.	129,370.84- INR	129,385.00 INR
		Asset: 99030021488-0	750L WLL BTS AT KKC PN Fiscal Yr: 2015 /Area: 21 /Acq.year: 0000 /Acq.Code: 0000			Cum. acquis. value	6,948,926.00 INR	6,949,700.00 INR

Screenshot 5.11: Changes in Asset Master

5.4.5 Asset Explorer

Asset Explorer function shows all the values of a fixed asset, including APC (Acquisition and Production Cost) values and depreciation, in various forms and summarization levels.

T/Code: AW01N

In the input screen, give the Company Code and Asset No. Enter F8. The Asset Explorer screen will display the Acquisition value, Ordinary depreciation, Net BV etc. By default, the window will display the result of previous query. Change the Asset Id and execute.

Asset Explorer

Asset: 1022-99030026294/0000

Company Code: 1022
 Asset: 99030026294
 Fiscal year: 2016

BSNL - Kerala Telecom
 A AND P FOR MBM RSU

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions	12,457,779.00		12,457,779.00	INR
Investment support				INR
Acquisition value	12,457,779.00		12,457,779.00	INR
Ordinary deprec.	11,834,890.05-		11,834,890.05-	INR
Unplanned deprec.				INR

No postings for selected fiscal year

Screenshot 5.12: Asset Explorer

5.4.6 View Asset Value Report

Asset Value Report will display details like Asset Class, Asset Number, Date of acquisition, Asset Description, Quantity, Life etc.

T/Code: zfiassetvalue

Asset Value Report of Material Group 9903 in r/o Alappuzha SSA

Asset Value Report

Database Selection

Company Code	1100	to		
Business Area	2202	to		
Asset Class	9903	to		
Depreciation Area	1	to		
Services/Est		to		
Sub Class		to		
Region		to		
Components		to		

Report Data Selection

Report Date: 31.03.2018

Report Type

☒ ALV Grid Display

Screenshot 5.13: Asset Value Report-Input Screen

Asset Value Report will be displayed as below:

Asset Value Report

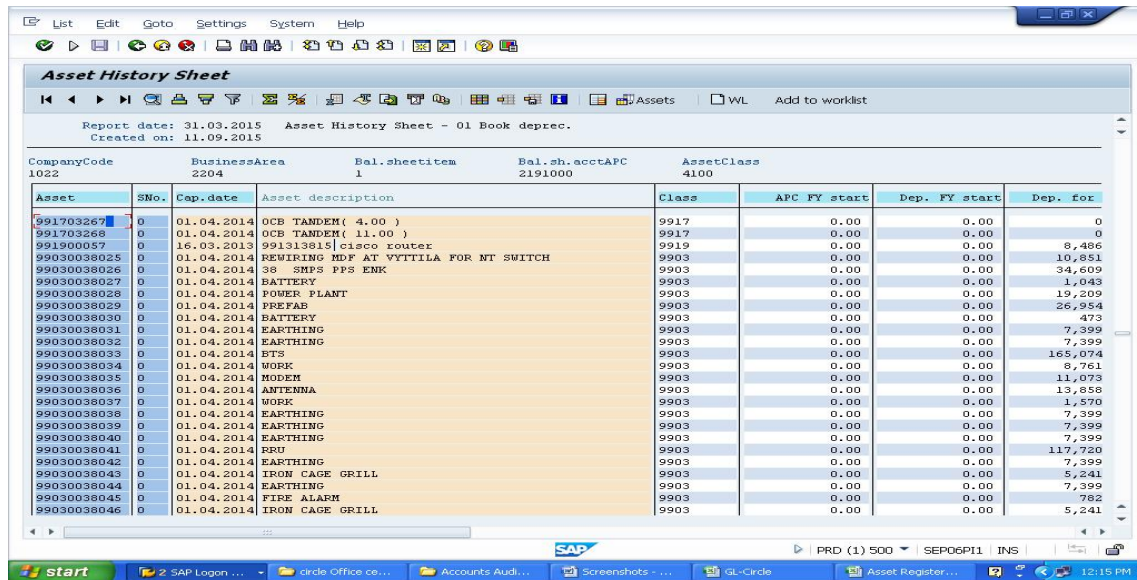
Company Code - 1100
User: IT - 96504491
Date/Time - 14.03.2019 / 16:21:09
BHARAT SANCHAR NIGAM LIMITED
ASSET VALUE REPORT

S.NO	Asset Class	Asset Number	Sub Asset Number	Business Area	Date of Acquisition	Assets Description	Quantity	Unit of Qty	Life	Specification Ma
1	36	99030566791	0	1	20.08.2004	BATTERY	1.000	NOS	13	
2	2	99030566827	0	1	31.01.2010	VRLA BTRY	1.000	NOS	13	
3	496	99030566851	0	1	31.03.2008	1000 AH BA	1.000	NOS	13	
4	647	99030566863	0	1	06.01.2009	1500 AH BA	0.000	NOS	13	
5	150	99030566875	0	1	31.03.2008	400 AH BAT	1.000	NOS	13	
6	1	99030566888	0	1	10.03.2008	400 AH BAT	1.000	NOS	13	
7	442	99030566922	0	1	01.03.2006	600AH BATT	1.000	NOS	13	
8	11	99030566933	0	1	31.03.2009	EXIDE BATT	1.000	NOS	13	
9	453	99030566944	0	1	30.11.2004	VRLA BATT	0.000	NOS	13	
10	346	99030566955	0	1	01.03.2006	VRLA BATT	2.000	NOS	13	
11	55	99030566967	0	1	29.04.2006	VRLA BATT	2.000	NOS	13	
12	450	99030566990	0	1	13.12.2006	VRLA BATT	1.000	NOS	13	
13	1	99030567020	0	1	07.07.2005	3.6K RSM (1.000	NOS	13	
14	20	99030567021	0	1	05.07.2006	ELECTRONIC	1.000	NOS	13	
15	19	99030567022	0	1	31.01.2004	E-108 RLU	1.000	NOS	13	
16	13	99030567025	0	1	31.07.2003	2K RSU	1.000	NOS	13	
17	5	99030567026	0	1	01.04.2001	EXPANSION	1.000	NOS	13	
18	122	99030567027	0	1	30.06.2003	EXPANSION	1.000	NOS	13	
19	1	99030567028	0	1	31.03.2004	EXPANSION	1.000	NOS	13	
20	9	99030567029	0	1	01.04.2004	EXPANSION	1.000	NOS	13	
21	15	99030567030	0	1	01.04.2004	INSTALLATI	1.000	NOS	13	
22	18	99030567031	0	1	31.07.2003	INSTALLATI	0.000	NOS	13	
23	181	99030567032	0	1	31.03.2004	EXPANSION	1.000	NOS	13	
24	288	99030567033	0	1	31.01.2004	INSTALLATI	1.000	NOS	13	
25	9	99030567034	0	1	01.04.2004	1K SEM AT	1.000	NOS	13	
26	16	99030567036	0	1	01.04.2004	2K OCB RSU	1.000	NOS	13	

Screenshot 5.14: Asset Value Report

5.4.7 Asset Line Item Details

If we want to know the details of asset id No 991703267 (4K L OCB Tandem Switch) in the following screen, click on it under the column 'Asset'. It will display details of Individual Assets such as Acquisition, Additions, Deletion, Current Year Depreciation, Acc Depreciation, Depreciation at Co Act Rate, Depreciation IT Rate etc.



Asset	SNo.	Cap.date	Asset description	Class	APC FY start	Dep. FY start	Dep. for
991703267	0	01.04.2014	OCB TANDEM(4.00)	9917	0.00	0.00	0
991703268	0	01.04.2014	OCB TANDEM(11.00)	9917	0.00	0.00	0
991900057	0	16.03.2013	991313815[cisco router	9919	0.00	0.00	8,486
99030038025	0	01.04.2014	REQUIRING NDP AT VYTILA FOR NT SWITCH	9903	0.00	0.00	10,851
99030038026	0	01.04.2014	38 SMP5 PPS ENK	9903	0.00	0.00	34,609
99030038027	0	01.04.2014	BATTERY	9903	0.00	0.00	1,043
99030038028	0	01.04.2014	POWER PLANT	9903	0.00	0.00	19,209
99030038029	0	01.04.2014	PREPA	9903	0.00	0.00	26,954
99030038030	0	01.04.2014	BATTERY	9903	0.00	0.00	473
99030038031	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038032	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038033	0	01.04.2014	ETS	9903	0.00	0.00	165,074
99030038034	0	01.04.2014	WORK	9903	0.00	0.00	8,761
99030038035	0	01.04.2014	MODEM	9903	0.00	0.00	11,073
99030038036	0	01.04.2014	ANTENNA	9903	0.00	0.00	13,658
99030038037	0	01.04.2014	WORK	9903	0.00	0.00	1,570
99030038038	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038039	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038040	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038041	0	01.04.2014	FPU	9903	0.00	0.00	117,720
99030038042	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038043	0	01.04.2014	IRON CAGE GRILL	9903	0.00	0.00	5,241
99030038044	0	01.04.2014	EARTHING	9903	0.00	0.00	7,399
99030038045	0	01.04.2014	FIRE ALARM	9903	0.00	0.00	762
99030038046	0	01.04.2014	IRON CAGE GRILL	9903	0.00	0.00	5,241

Screenshot 5.15: Asset History Sheet

5.5 General Check on Depreciation

Depreciation is worked out automatically by SAP using COD (Chart of Depreciation). **COD** is a chart containing different areas of depreciations like Book depreciation (as per Companies Act), Tax depreciation (as per Income Tax Rules), consolidated depreciation, etc. are used in order to manage various legal requirements for the depreciation and valuation of assets. These charts of depreciation are usually country-specific and are defined independently of the other organizational units. (Ref Para 5.3 for details on Depreciation)

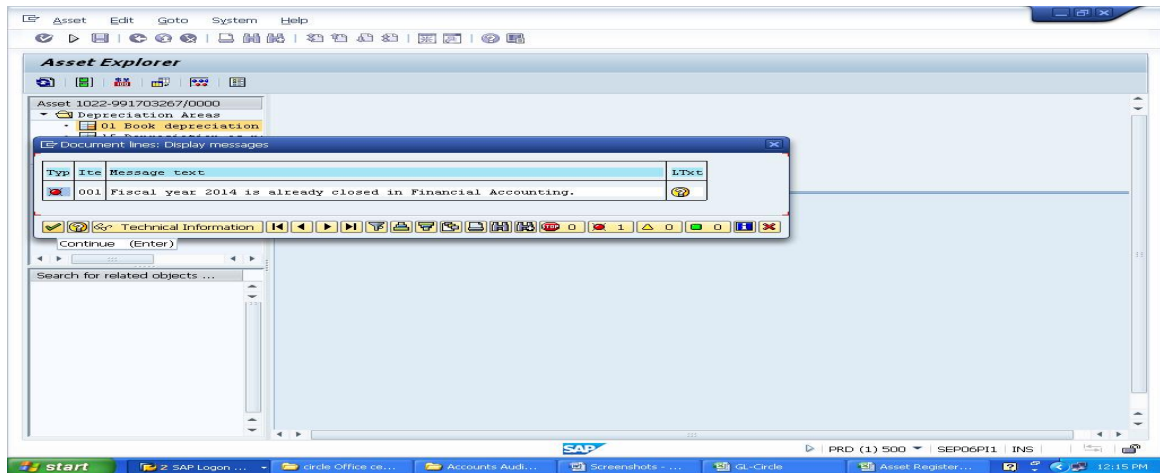
To Call Up Depreciation List

Transaction Code: AR03

Another dialogue window appears. There are following 3 options for depreciation.

- Book Depreciation (Depreciation as per Companies Act 2013)
- Depreciation as per Income Tax Act 1961
- Depreciation as per IFRS (International Financial Reporting Standards)

Click 'Book Depreciation'. Click the tick mark below the pop up box.



Screenshot 5.16: View Depreciation- Input Screen

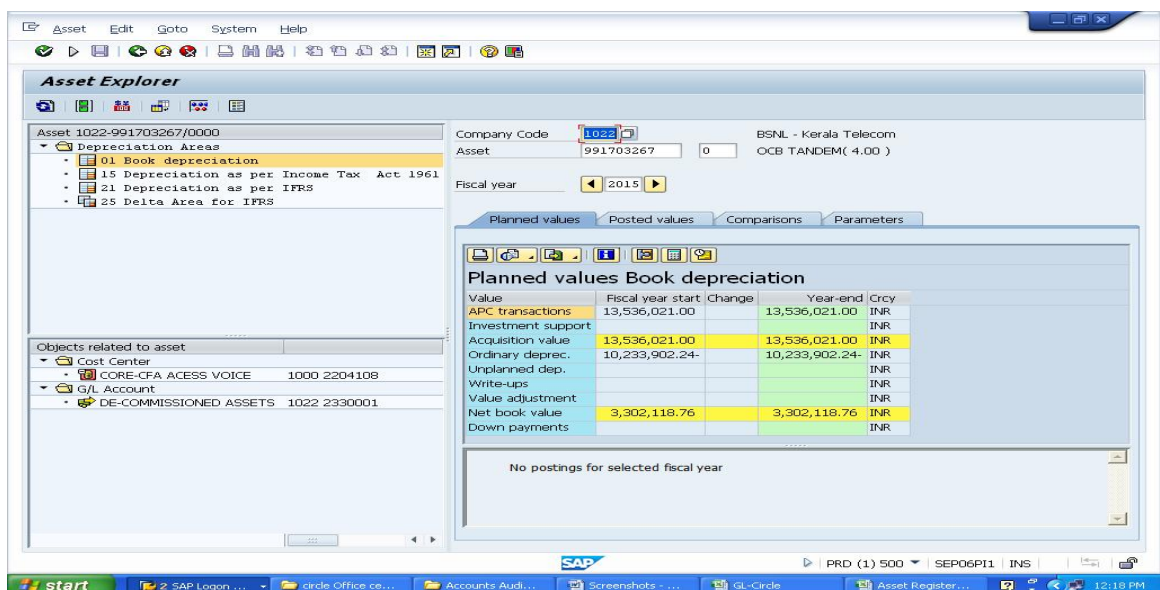
The details of depreciation in r/o Asset Id 991703267 are displayed as below.

There are 4 options here:

- Planned Value
- Posted Value
- Comparison
- Parameters

Click on each to get the corresponding value.

Eg. On clicking 'Planned Value', the result is displayed as below:

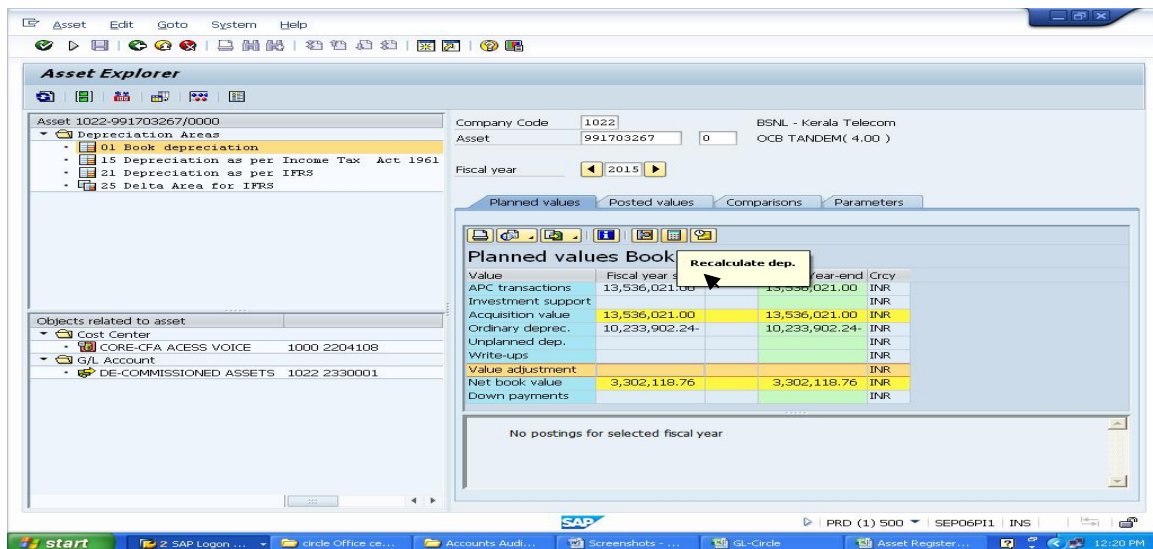


Screenshot 5.17: Planned Depreciation

5.5.1 Recalculation of Depreciation

We can also find out the depreciation on any date other than the current date using the following method:

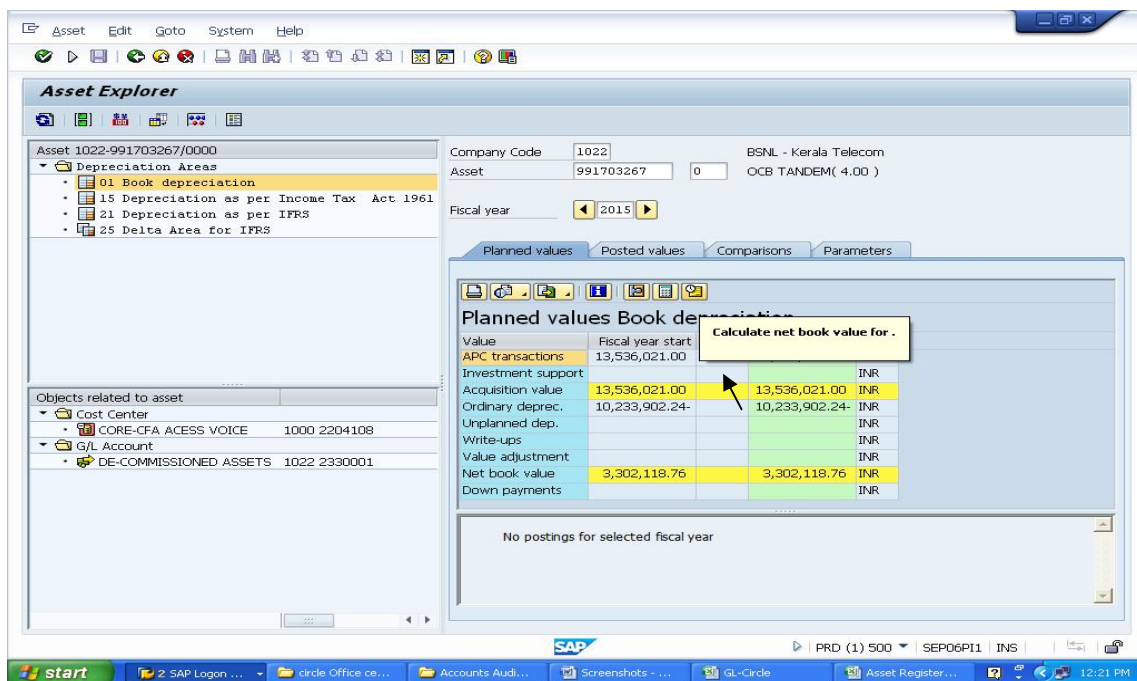
Click the icon  as shown in the screenshot below:



Screenshot 5.18: Recalculation of Depreciation

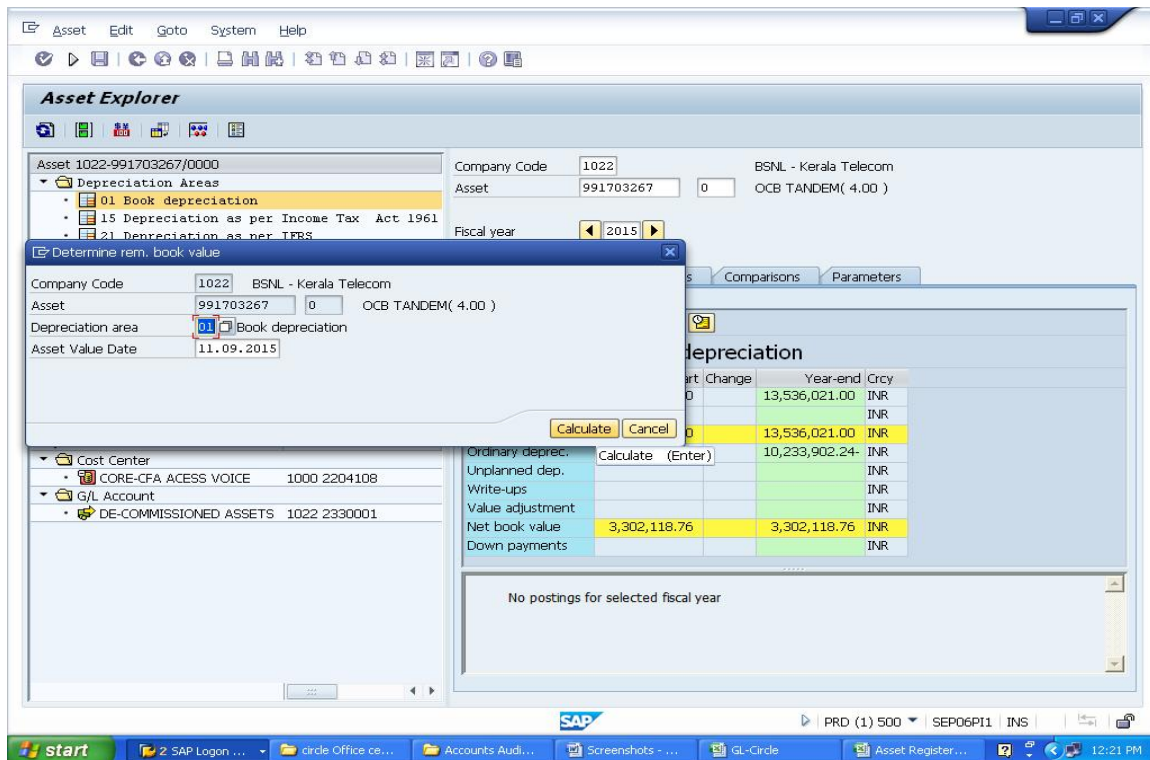
5.5.2 Net Book Value on any Date

Net BV on any date can be calculated. Click the icon for 'calculate net book value for' as shown below:



Screenshot 5.19: Recalculation of Net BV

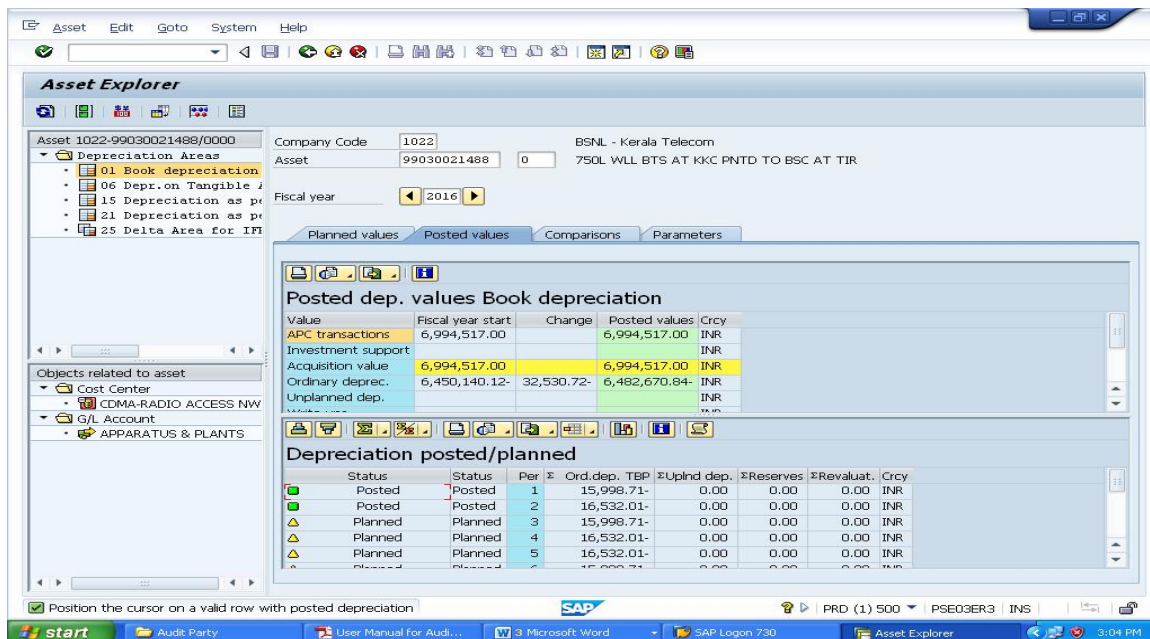
If w want to calculate net BV as on 11/9/2015, enter the date in the 'Asset Value Date' box and click 'Calculate' in the pop up box as shown in the screenshot below:



Screenshot 5.20: Book Value on any Date

Click 'Planned Depreciation' for depreciation planned for the year, 'Posted Values' for depreciation posted for the year and 'Comparisons' for residual value, WDV, depreciation during the year upto useful life.

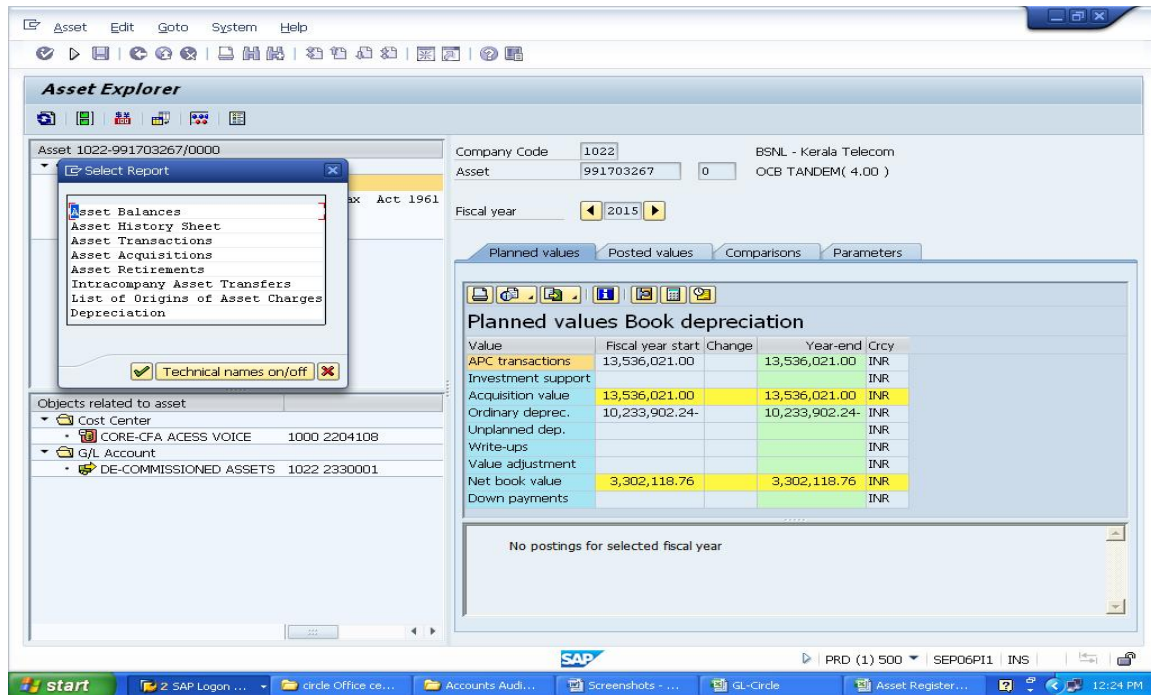
Eg: Result for 'Posted value'



Screenshot 5.21: Book Value on any Date

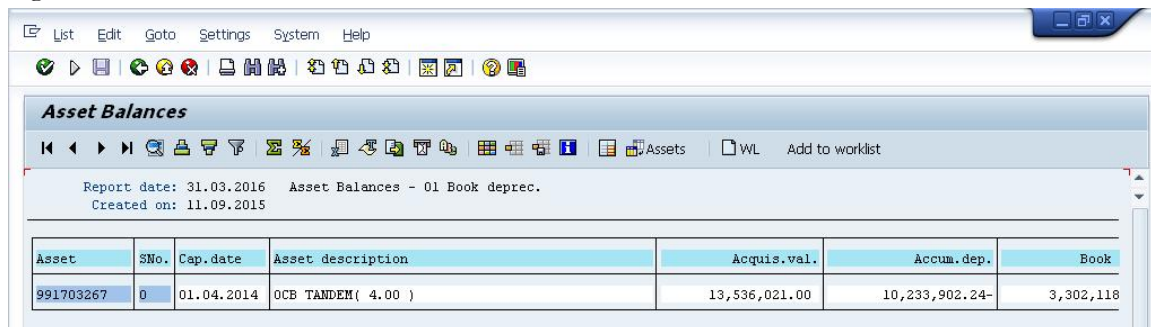
5.6 Asset History

To know the Asset Balance, Asset History Sheet, Asset Transactions, Asset Acquisitions, asset Retirements, Particulars, Inter Company Asset Transfers etc, follow the screenshot below:



Screenshot 5.22: View Asset Balance

Eg: Asset Balance



Screenshot 5.23: Asset Balance Display

5.7 Assets Added During Current Year

T/Code: AR01 or AR02

The additions in assets during a specific period (say, financial year) can be extracted from SAP using the above Tcodes. Verify the list with Management Certificate issued during the period. Selection can be made from the list based on value, nature of asset etc. for detailed examination. For individual assets, use assets explorer in the SAP – AW01 or AW01N for verification of assets history, valuation details of assets, depreciation simulation.

To view assets added during 2017-18, specify the Company Code, Business Area, Reporting Date and Capitalization date as 01.04.2017 to 31.03.2018 with default value in Depreciation are as 01 and Sort Variant as 0001 as in the screen below:

Asset Balances

Company code: 1022 to: []
 Asset number: [] to: []
 Subnumber: [] to: []

Selections

Asset class: [] to: []
 Business area: 2212 to: []
 Cost center: [] to: []
 Plant: 2212 to: []
 Location: [] to: []
 Asset super number: [] to: []

Worklist: []

Settings

Report date: 31.03.2019
 Depreciation area: 01 Book deprec.
 Sort Variant: 0001 Co. code/bus. area/bal. item/B/S acc
 Translation method: []

☒ List assets
☐ ... or main numbers only
☐ ... or group totals only

Screenshot 5.24 To view assets added during 1/3/2017 to 1/4/2018

The result (value column sorted in the descending order) is displayed as in the window below:

Asset Balances

Report date: 31.03.2019 Asset Balances - 01 Book deprec.
 Created on: 01.03.2019

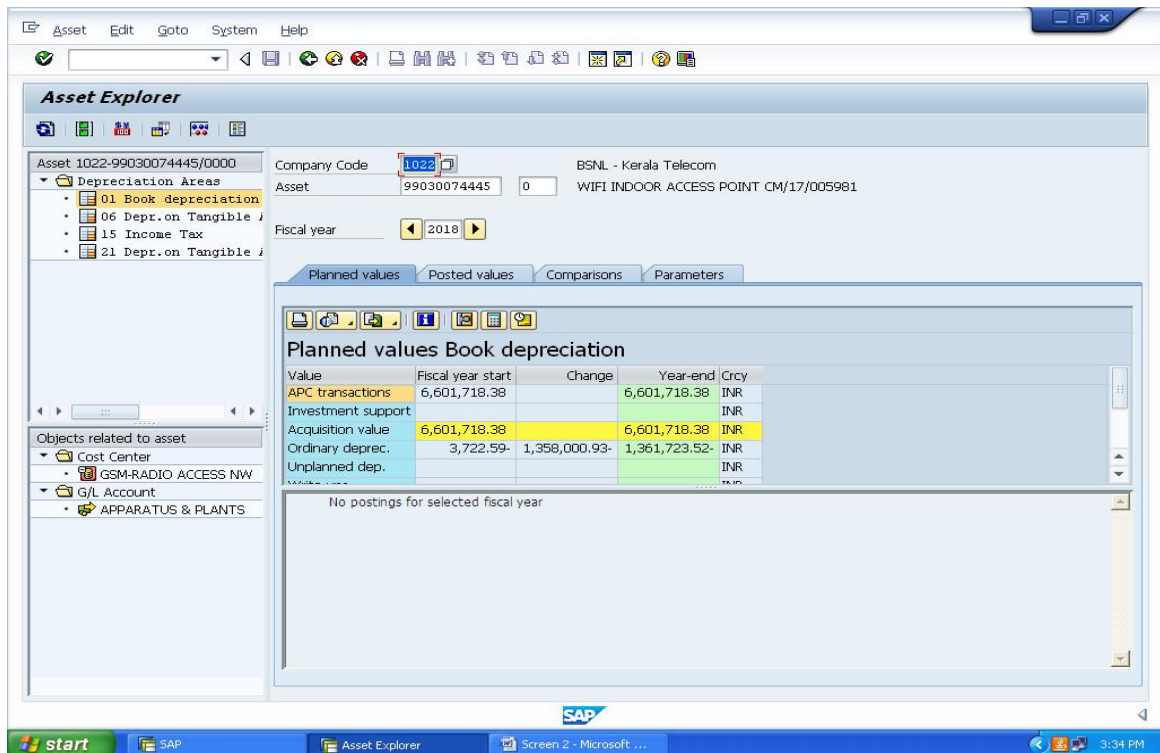
CompanyCode	BusinessArea	Bal. sheet item	Bal. sh. acct APC	AssetClass
1022	2212	1	2110301	9903

SNo.	Asset	Asset description	Cap. date	Book val	Bal. sheet item	Bal. sh. acct APC
0	99030074445	WIFI INDOOR ACCESS POINT CM/17/005981	31.03.2018	5,239,994.86	1	2110301
0	990500100109	CABLES FA/17/009515	31.03.2018	4,060,994.66	1	2110501
0	410011385	Processing labour	31.01.2018	3,306,338.66	1	2191000
0	990500099116	AERIAL OFC- FOR FTTH/EB CONNECTIONS-F...	03.08.2017	3,089,133.14	1	2110501
0	99030071413	NGN-BLQ 6000 Lines H/W POTS Only & C...	09.04.2017	3,053,038.82	1	2110301
0	990500099902	OF CABLE FA/17/009619	31.03.2018	3,005,412.04	1	2110501
0	990500098989	SHIFTING OF BLQ EXCHANGE- FA/16/00123...	29.04.2017	2,104,245.39	1	2110501
0	410012215	Est for Installing NGN EQPTS-VLM&PJP...	31.03.2018	1,962,379.46	1	2191000
0	990204170	SHELTOR O/D BTSNMM/NTNKRA-CV/15/0001...	26.07.2017	1,914,171.51	55	2110201
0	99030070701	NGN-BLQ LMG 3 NOS-fa/15/11543	09.04.2017	1,883,461.91	1	2110301
0	990500099227	NGN IN BALARAMAPURAM- FA/16/003762.01	31.12.2017	1,722,561.05	1	2110501
0	990500099251	FTTH PROVISION-FA/17/006470	26.09.2017	1,677,501.16	1	2110501
0	990500099290	MALLAH PROJECT 2014-15 FA/15/018936	30.12.2017	1,624,769.95	1	2110501
0	990500100107	CABLES FA/17/6470	31.03.2018	1,554,654.40	1	2110501
0	99030072929	MNG PAN PROCURING FOR FTTH -FA/17/...	01.04.2017	1,486,167.93	1	2110301
0	991034649	ENERGY SAVE-KAITHAMUKKU TE-EV/15/0034...	01.04.2017	1,252,519.29	1	2111001
0	99030073320	PURCHASE OF VRLA BATTERY-CM- CM/17/0...	26.11.2017	1,251,136.92	1	2110301
0	991035685	SITC of 7 TRPAC TE VELLAYAMBALAM- EV/...	23.09.2017	1,245,681.79	1	2111001
0	990500100108	CABLES FA/17/009825	31.03.2018	1,220,605.19	1	2110501
0	990204319	PROTECTION ROOF-TOWER	31.03.2018	1,219,824.24	55	2110201
0	99030072914	MNG PAN PROCURING FOR FTTH -FA/17/...	01.04.2017	1,183,652.23	1	2110301
0	990500099128	OFC TO ETS ANCHUTHENG-CM/16/008211	03.06.2017	1,159,982.41	1	2110501
0	99030068355	IP MPLS UPGRADATION- ATD STP	30.06.2017	1,062,255.31	1	2110301
0	990706504	media converter and stp switches FA/1...	31.03.2018	1,045,151.88	1	2110801
0	990500098625	UG CABLES CHIRAYAKIL TE-FA/16/0006602...	01.04.2017	990,253.57	1	2110501


Screenshot 5.25: List of assets added during 1/3/2017 to 1/4/2018

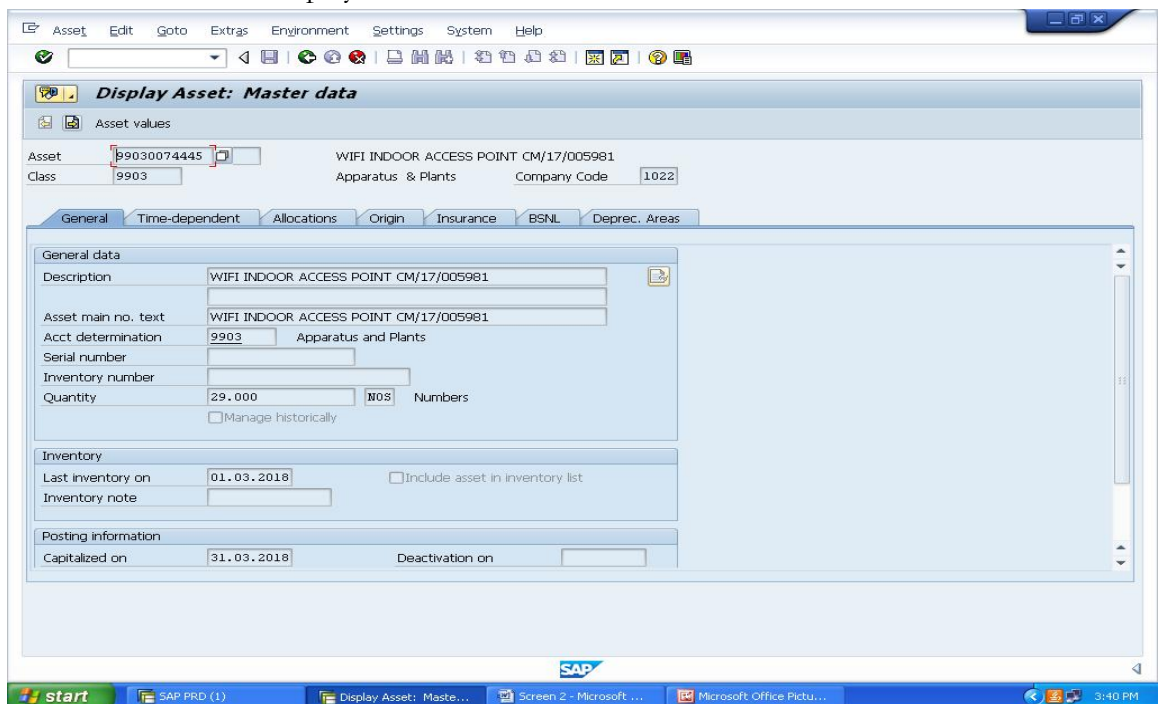
Note: We can also get the details from the TB. Drill down GL code 20191000

To view the Asset details for Asset No 99030074455, click the line item.



Screenshot 5.26: Asset Explorer

To display asset master data click the  icon on the top. Asset Master Data is displayed as below:



Screenshot 5.27: Asset Master Data

5.8 Asset Under Construction (AUC)

AUC are those assets which are not fully completed and in progress.

T/Code: AR01

The 'Work in Progress' in legacy system is called 'Asset Under Construction' (AUC) in SAP.
Asset Class Code for AUC is 4100.

Asset Balances

Company code: 1022 to
Asset number: to
Subnumber: to

Selections

Asset class: 4100 to
Business area: 2212 to
Cost center: to
Plant: to
Location: to
Asset super number: to

Worklist:

Settings

Report date: 31.03.2018
Depreciation area: 01 Book deprec.
Sort Variant: 0001 Co. code/bus. area/bal. item/B/S acc
Translation method:

☐ List assets
☐ ... or main numbers only
☐ ... or group totals only

Screenshot 5.28: Asset Under Construction: Input Screen

The list of Asset Under Construction will be displayed as below:

Asset Balances

Report date: 31.03.2018 Asset Balances - 01 Book deprec.
Created on: 01.03.2019

SNo.	Asset	Asset description	Cap.date	Book val	Bal. sheet item	Bal.sh.acct APC
0	410003759	EQPT WORKS	29.03.2017	2,160.30	1	2191000
0	410003811	EQPT WORKS	25.11.2016	3,833.00	1	2191000
0	410003895	EQPT WORKS	30.04.2017	2,853.00	1	2191000
0	410004772	EST-Alternate route to Techpark PH I...	28.02.2017	513,069.34	1	2191000
0	410005093	EXTENDG 24F OFC TO 4 BTS (CHEMBOOR ET...	31.07.2016	20,235.59	1	2191000
0	410005098	EST-24F,6F OFC TO INST OF HOTEL MGT V...	30.03.2017	140,002.31	1	2191000
0	410005099	EQPT WORKS	30.08.2016	103,427.00	1	2191000
0	410005123	EST-6F OFC/VIDYA ACADEMY-PON-TAT OF R...	29.03.2017	209,439.05	1	2191000
0	410005265	EXTNDG 24FOFC-FIVE BTS SITESPACHALUR ...	31.10.2017	95,180.05	1	2191000
0	410005269	EST FOR proceinstln of MADM16 -TYMSSA	26.06.2016	899,026.94	1	2191000
0	410005292	EXTENDG 24F OFC TO 4 BTS SITES(ORANVI...	31.01.2017	143,013.69	1	2191000
0	410005332	procuring cable and labour charges i...	29.03.2017	14.50	1	2191000
0	410005400	Providing New Connection at NDD	30.11.2017	77,608.52	1	2191000
0	410005542	LAYING UG CABLES AT P00JAPPURA FOR NPC	30.09.2016	66,233.30	1	2191000
0	410005594	ESTT FOR PROCURING CABLE TO PRO NPC P...	30.12.2017	36,187.88	1	2191000
0	410005597	LABOUR CHARGES	30.08.2016	265,371.54	1	2191000
0	410005599	LABOUR CHARGES	30.06.2017	880,067.53	1	2191000
0	410005608	ESTT FOR PROCURING LABOUR CHARGES FOR...	30.12.2017	438,323.35	1	2191000
0	410005609	LABOUR CHARGES FOR PRO NPC IN CHENKOT...	23.02.2018	130,096.03	1	2191000
0	410005836	EST/proceinstln/STMI CPE/confA& B-TVM...	30.08.2016	285,184.00	1	2191000
0	410006124	EST FOR 24F OFC TO RAJBHAVAN BTS	31.05.2016	31,027.05	1	2191000
0	410006168	EST-4F AERIAL OFC- FTTH/EB CONNS-TYMS...	26.06.2016	17,526.36	1	2191000
0	410006345	EST/J .WIRE/NPC/SHIFT FOR VLM SESS-S/...	30.12.2017	5,815.66	1	2191000
0	410006346	EST/ BATTARIES/VAR SIZE/CM /TYMSSA16...	30.08.2016	83,872.00	1	2191000
0	410006351	ESTT FOR LABOUR TO PROV NPC IN NAGARO...	30.11.2016	93,455.28	1	2191000

Screenshot 5.29: List of Asset Under Construction

Note: Comparison of assets Under Construction for 2-3 years will give details of works on with no physical and financial progress.

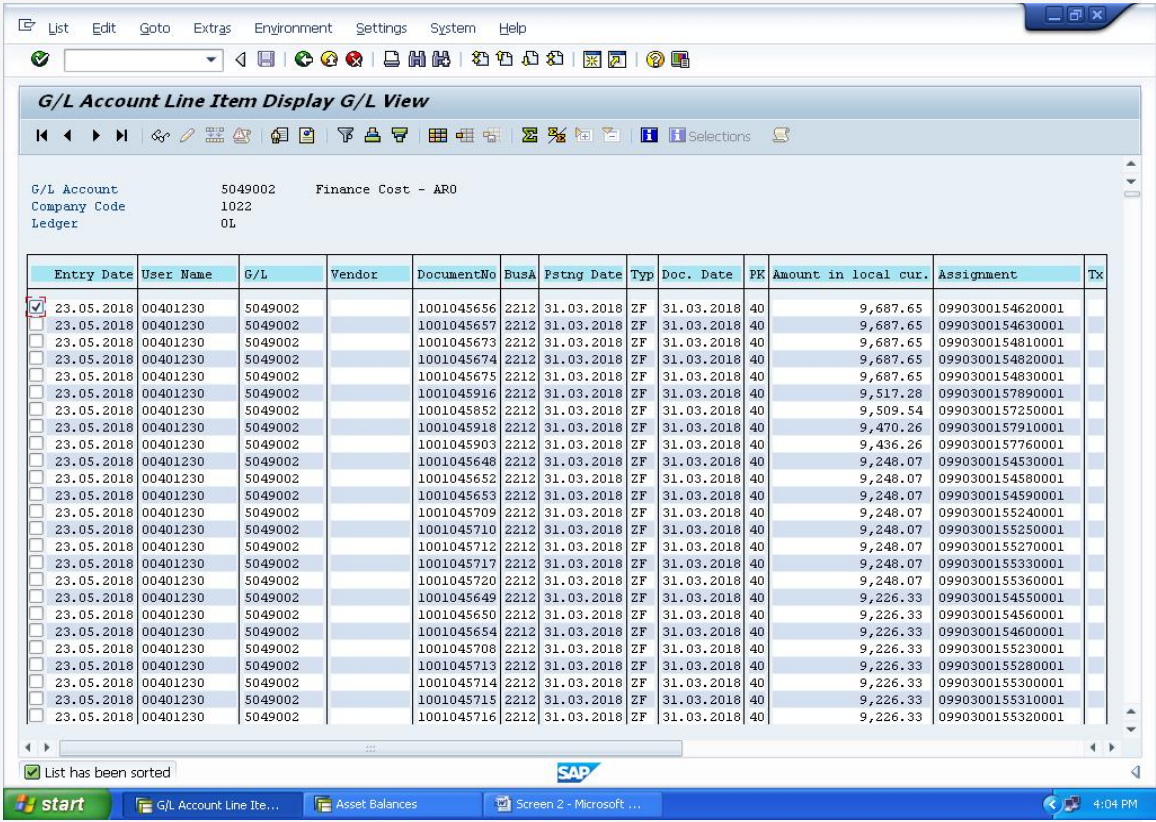
5.9 Asset Retirement Obligation (ARO)

An Asset Retirement Obligation (ARO) is a legal obligation associated with the retirement of a tangible long-lived asset, to return a site to its previous condition

Under **Ind AS 16**, the cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. ARO provides for such decommissioning liability at estimated cost discounted to its present value at the time when asset is capitalized. The ARO is depreciated over its expected useful life of the asset and interest recognized on corresponding provision using the discount rate that accretes the provision to the amount expected to be settled in future.

BSNL hires space for installing towers in leased land and has an obligation to restore the premises to their original condition upon vacation of such premises at the end of lease term. The company provides ARO for the restoration charges as explained above.

ARO is accounted under **GL Code 5049002**. ARO in r/o all assets drilled down from the Trial Balance is displayed as below:



The screenshot displays the SAP 'G/L Account Line Item Display' window. The header shows 'G/L Account: 5049002 Finance Cost - ARO', 'Company Code: 1022', and 'Ledger: 01'. The table below lists 25 entries, all dated 23.05.2018, with a consistent amount of 9,226.33 in the local currency. Each entry is linked to a specific document number and a vendor.

Entry Date	User Name	G/L	Vendor	DocumentNo	BusA	Pstng Date	Typ	Doc. Date	PK	Amount in local cur.	Assignment	Tx
23.05.2018	00401230	5049002		1001045656	2212	31.03.2018	ZF	31.03.2018	40	9,687.65	0990300154620001	
23.05.2018	00401230	5049002		1001045657	2212	31.03.2018	ZF	31.03.2018	40	9,687.65	0990300154630001	
23.05.2018	00401230	5049002		1001045673	2212	31.03.2018	ZF	31.03.2018	40	9,687.65	0990300154810001	
23.05.2018	00401230	5049002		1001045674	2212	31.03.2018	ZF	31.03.2018	40	9,687.65	0990300154820001	
23.05.2018	00401230	5049002		1001045675	2212	31.03.2018	ZF	31.03.2018	40	9,687.65	0990300154830001	
23.05.2018	00401230	5049002		1001045916	2212	31.03.2018	ZF	31.03.2018	40	9,517.28	0990300157890001	
23.05.2018	00401230	5049002		1001045852	2212	31.03.2018	ZF	31.03.2018	40	9,509.54	0990300157250001	
23.05.2018	00401230	5049002		1001045918	2212	31.03.2018	ZF	31.03.2018	40	9,470.26	0990300157910001	
23.05.2018	00401230	5049002		1001045903	2212	31.03.2018	ZF	31.03.2018	40	9,436.26	0990300157760001	
23.05.2018	00401230	5049002		1001045648	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300154530001	
23.05.2018	00401230	5049002		1001045652	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300154580001	
23.05.2018	00401230	5049002		1001045653	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300154590001	
23.05.2018	00401230	5049002		1001045709	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300155240001	
23.05.2018	00401230	5049002		1001045710	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300155250001	
23.05.2018	00401230	5049002		1001045712	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300155270001	
23.05.2018	00401230	5049002		1001045717	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300155330001	
23.05.2018	00401230	5049002		1001045720	2212	31.03.2018	ZF	31.03.2018	40	9,248.07	0990300155360001	
23.05.2018	00401230	5049002		1001045649	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300154550001	
23.05.2018	00401230	5049002		1001045650	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300154560001	
23.05.2018	00401230	5049002		1001045654	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300154600001	
23.05.2018	00401230	5049002		1001045708	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300155230001	
23.05.2018	00401230	5049002		1001045713	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300155280001	
23.05.2018	00401230	5049002		1001045714	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300155300001	
23.05.2018	00401230	5049002		1001045715	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300155310001	
23.05.2018	00401230	5049002		1001045716	2212	31.03.2018	ZF	31.03.2018	40	9,226.33	0990300155320001	

Screenshot 5.30; AUC

PART 6: PROCUREMENT

6.1 Audit of Procurement

The procurements in BSNL are made in accordance with the “Manual of Procurement Policy” (http://tender.bsnl.co.in/bsnlenders/pdf/pro_policy.pdf). The company has introduced e-tendering for centralized procurements through its web portal (<http://eportal.erp.bsnl.co.in/irj/portal>). The ‘Procure To Pay’ activities in SAP include Purchase Requisition, tendering, order placing, order tracking, supply monitoring, payment processing, vendor management etc.

Auditors should be familiar with the organizational structure and process flow related to the procurement activity.

6.2 Material Management Module

The procurement functions are managed by the MM Module in SAP. MM module consists of several components and sub-components. The most prominent and widely used are Master Data, Purchasing and Inventory.

The organizational structure in MM Module is given below:

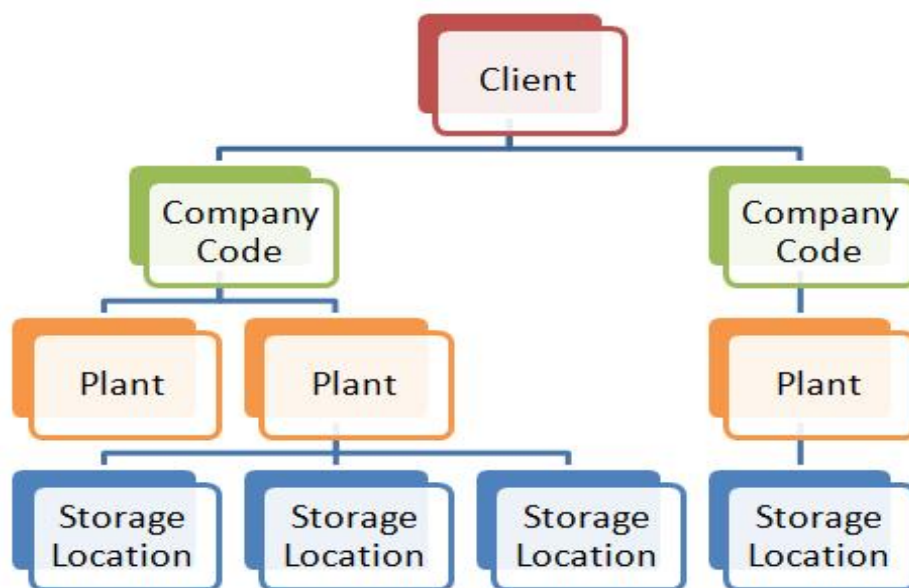
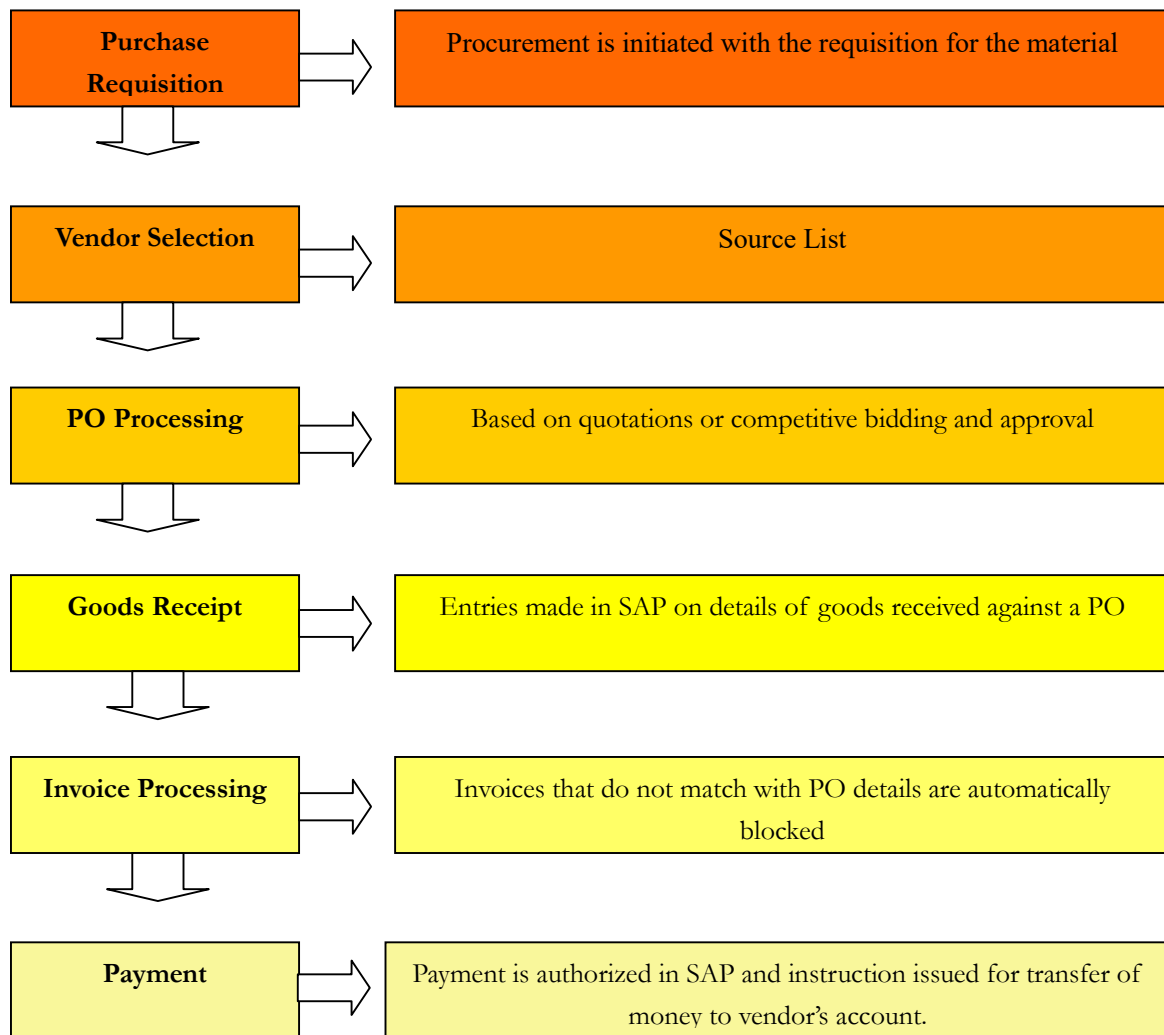


Fig: 6.1 MM Organizational Structure

6.3 The Procurement Process Flow in SAP



6.4 MM Terminology

For issue of a Purchase Order through SAP requires **Company Code, Vendor Code, Cost Centre, Plant, Storage Location, Purchase Organization, Purchase Group, Account Assignment, tax code and Item Category**. Let us familiarize with the MM terminology.

■ Company Code

Company means the smallest organizational unit for which a complete set of financial statements can be drawn according to the applicable commercial laws. Eg Kerala Circle.

■ Cost Centre

An organizational unit within a controlling area that represents a defined location of cost incurrence. (O&M, Admin). All expenditure are to be booked against the relevant cost centre.

■ Plant

A plant is an organizational logistics unit that structures the enterprise from the perspective of procurement, material planning, production and plant maintenance. Each plant is assigned to a company code. One company code can have several plants. A plant can be assigned to only one company code. In BSNL, inventory valuation is done at plant level.

■ Storage Location

The storage location is an organizational unit where either inventory management on quantity basis or verification of services is carried out within a plant. A storage location is assigned to a plant. A plant may cover several storage locations. A storage location can be assigned to only one plant.

■ Purchase Organization

A Purchasing Organization is an organization level that negotiates conditions of purchase with vendors for one or more plants. BSNL has both centralized and decentralized purchasing organization.

■ Purchase Group

A Purchase Group is the key for a buyer or group of buyers responsible for certain category of procurement activities. Purchase Groups will be defined at a combination of departments (Telecom, Civil, Electrical, Marketing, Administration and Finance) and locations (Corporate, Factories, Circles, SSA, Projects, Telecom Regions and Training Centers)

■ Material Master

Material master is used in all material procurement processes. The creation of new material codes is handled by the Master Data Management (MDM) Cell. When a Material Creation Request is received by the MDM Cell, it makes a duplicate check and, if valid, creates the material code in the System.

■ Material Group and Material Code

In SAP, materials are categorized in to groups and such material groups are assigned with Material Group Code. Individual material items are also assigned with Material Code. More than **21000** Material Codes are in use in BSNL.

■ Vendor Master

Vendor Master is the centralized database of all the vendors of the Company. Vendors include employees, suppliers, contractors and service providers. Complete details of a vendor like name, location, address, status, registration particulars, bank account details etc are available in the Vendor Master. Each vendor is assigned a unique **Vendor Code**.

■ Vendor Code

A unique code assigned to a particular supplier.

■ One Time Vendor

One-time vendors are vendors with whom transactions are made only once or very rarely. No master data is created in Vendor Master for one time vendors. The details of the vendor are entered only at the time of entering the invoice.

■ Service Master

Service Masters are used to standardize externally procured services. At present Civil, Electrical service master are available in PRD/QAS system. Let us discuss how we can access this information in SAP.

■ MIGO

Movement in Goods Out (Goods Received) is the transaction code for posting Goods Receipt by the consignee.

■ MIRO

Movement in Receipts Out (Invoice Received) is the transaction code for posing invoice details by the AO CTSD/other authorized officers

■ GR/IR Account

Goods Received/Invoice Received Account is an intermediary clearing account for goods and invoices in transit. It represents (i) goods received but invoice not received and (ii) invoice received but goods not received.

6.5 Fraud Risks in Procurement

The common risk areas in procurement are:

- Duplicate payments
- Over-payments
- Violation of Payment terms
- Unauthorized or fraudulent transactions
- Missed discount opportunities
- Payment for damaged or defective goods

The mechanisms to mitigate the above risks are the Process Controls which include:

Sl. No	Controls	Description	Examples
1	Configurable Controls	Designed to maintain the integrity of the Master Data	<ul style="list-style-type: none">• Configuration of Vendor Master mandatory fields• Dual authorization for sensitive fields

			<ul style="list-style-type: none"> • Duplicate vendor checks- warning message and reporting
2	Manual Controls	Includes approvals by authorized individuals based on the segregation of duties	<ul style="list-style-type: none"> • Decision making authority • Financial and administrative approvals • Segregation of Duties • Financial Powers etc
3	General IT Controls	Includes computing controls and IT notification process to guard against unauthorized changes in SAP system	<ul style="list-style-type: none"> • Input Controls • Process Controls • Output Controls
4	Process Controls	Includes system process flow, authorization levels	<ul style="list-style-type: none"> • 2 or 3 way verification or matching of Invoice in SAP like PO-based invoice verification and Goods/Service Receipt based invoice verification.
5	Detective Reports	Includes standard detective reports and customized reports	<ul style="list-style-type: none"> • Various reports in MM Module
6	Security Controls	Includes physical and logical access controls	<ul style="list-style-type: none"> • Physical access to the system • Logical access- Username and passwords • Privileges to various functional areas in SAP based on segregation of duties
7	Policies & Procedures	Includes documented procurement policies and procedures which are to be mapped in to the system	<ul style="list-style-type: none"> • Procurement Policy document • Circulars, Guidelines and instructions on procurement

6.5.1 Red Flags on Procurement Frauds

A red flag is an indicator that something may be wrong, not necessarily proof. Some of the red flags on procurement frauds in SAP are given below:

Sl.No	Red Flag	Fraud Risk
1	Incomplete/incorrect fields in Vendor Master	Fake Vendor, Shell Company Scheme, Phantom Bid, Ghost Vendor
2	Abbreviated Vendor Names	Duplicate Vendor, Bid Rigging, Shell Company Scheme, Fictitious vendor
3	In active vendors in system	Fictitious vendor
4	One time vendor active in system	Fictitious vendor
5	Sharing of the same address or phone number, TIN or other key data elements	Duplicate Vendor, Carter
6	Multiple “remit to” addresses	Shell Company Scheme, Fake vendor, Flipping

7	Payments to contractors not on approved vendor list	Shell Company Scheme, Fake vendor
8	Vendors with no PAN/TAN	Fictitious vendor
9	Vendors and employees having similar information	Conflict of Interest
10	Poor, illegible, or missing documentation supporting a vendor payment	Fake Vendor
11	Change in key field of vendor Master	
12	Change in vendor master critical details followed by a change back to original after a short time and payment made in the interim period	Flipping
13	Large billings broken into smaller invoices that falls just below a threshold level.	Fake Vendor
14	Same vendor, amount and date but different invoice number	Duplicate payments
15	Two Vendors with same invoice number, date and amount	Duplicate payments, duplicate vendor
16	Employees creating vendors, approving Purchase orders and processing invoice	Violation of segregation of duties, fraud
17	PO created after the Invoice date	Fraud

6.5.2 Some of the Vendor Frauds Scenarios in SAP

- Creation of Fake Vendors:**
 Fake vendors created using the t-codes XK01, MK01, and FK01 without making complete entry of the respected vendor's field. Payment to the vendor performed by F-40, F-44, F-48, and F-53. After payment, vendors deleted using t-code XK06.
- Creation of Duplicate Vendors:**
 Duplicate vendor created with abbreviated vendor names, sharing of the same address or phone number, or other key data elements in vendor master.
- Flipping Vendor Fraud:**
 Vendor master data fields on bank account modified and payments redirected to another account.. After the payment is made, the the bank details back to the original values
- Non-Purchase Payments:** The non-purchase payment with collusion is the generation of a purchase record in the system and a payment being made without the purchase actually occurring. The fraud may potentially exist when a user is authorised to create a purchase order by using t-code ME 51 and its approval by using ME58. Further the same person having authority of creation of goods received (t-code MIGO) and invoice verification.

Fraud related audit checks require access to system log, user log, changes in vendor master and to download transaction data.. Audit access the following procurement related tables:

- *EKKO : Purchasing Document Header*
- *EKPO : Purchasing Document Item*

- *EBAN : Purchase Requisition*
- *BKPF : Accounting Document Header*
- *BSEG : Accounting Document Segment*
- *LEA1 : Vendor Master (General Section) LFB1 : Vendor Master (Company Code)*
- *LFBK : Vendor Master (Bank Details)*

6.6 Vendor Master

Vendor Master contains information of a permanent nature, about suppliers/vendors. Such information may be general in nature (name, address etc.) or financial (bank accounts, payment terms etc.) or purchasing information. In SAP, BSNL employees are also vendors. Vendors are classified under the following Groups:

Group	NR	Name
Z001	3	BSNL Domestic Vendor
Z002	4	BSNL Foreign Vendor
Z003	6	BSNL Existing Employees
Z004	7	BSNL Retired Employees
Z005	8	BSNL - One Time Vendor
Z006	5	BSNL - Plants
Z007	9	BSNL HR Third Party
Z008	10	BSNL - DOT vendors
Z009	11	BSNL - Provision vendors
Z010	13	BSNL- Hospital Vendor
Z011	4	BSNL- Telecom Operators
Z012	12	BSNL- Electricity Vendor
Z013	14	BSNL RENT Vendor
Z014	15	BSNL NOFN Vendor
Z015	16	BSNL Entry Tax Vendor
Z016	17	BSNL Import Vendor-Domestic
Z017	3	BSNL TSM and Casual Labour
Z018	18	BSNL Franchisee Vendor
Z019	3	Inter Circle Roaming Vendor
Z020	3	Intra Circle Roaming Vendor
Z021	3	BSNL FMS Vendors
Z022	3	BNP2 - EPC
Z023	3	BNP2 - NON EPC

6.6.1 Display Vendor Master

(Ref para 6.6 for details on Vendor Master)

T/Code: ZFI172

Eg to view foreign vendors, enter the Vendor Account Group as **Z002** and give the Company Code.

The screenshot shows the 'Vendor Master Report' selection screen. It has a menu bar with 'Program', 'Edit', 'Goto', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main area is titled 'Vendor Master Report' and contains a form with the following fields:

Vendor Account Number		to		
Vendor Account Group	Z002	to		
Company Code	<input checked="" type="checkbox"/>	to		
Permanent Account Number		to		

Screenshot 6.1: To view Foreign Vendors

The Vendor Master Report in r/o foreign vendors is displayed as below:

The screenshot shows the 'Vendor Master Report' table. It has a menu bar with 'List', 'Edit', 'Goto', 'Views', 'Settings', 'System', and 'Help'. Below the menu is a toolbar with various icons. The table has the following columns: Vendor Account..., Name1, Name2, City, Search Term, and Employee C. The data is as follows:

Vendor Account...	Name1	Name2	City	Search Term	Employee C
0002000100	ZTE TELECOM INDIA PVT. LTD.		GURGAON	133110,11.09.2018	
0002000115	Huawei Telecommunications (India) C	Pvt. Ltd.	Gurgaon Haryana		
0002002915	NOKIA SOLUTIONS AND NETWORKS...	LTD	SRIPERUMBUDUR TALUK KAN...	102201	

Screenshot 6.2: Vendor Master Report

6.6.2 Vendor List

Vendor List is a list of all approved vendors in the Company.

Report: S_alr87012086

Program Edit Goto System Help

Vendor account to
Company code 1022 to

Selection using search help
Search help ID
Search string
Search help

Further selections
One-time vendors
☐ Address and telecom (master)
☐ List of Company Codes
☐ Account control and status
☐ Tax info. and references
☐ Additional VAT reg. numbers
☐ Subject to Withhold. Tax
☐ Bank Data
☒ Payment Data
☐ Creation data for company code
☒ Interest Calculation
☐ Withholding Tax
☐ Reference Data
☐ Dunning Data
☐ Vendor correspondence
☐ Extended Withholding Tax
☐ Only with ext. withholding tax

SAP

start SAP Logon 730 Vendor Master Report Vendor List Screen - Microsoft Word Microsoft Excel 3:39 PM

Screenshot 6.3: To view Foreign Vendors

The Vendor List is displayed as below:

BSNL Production Vendor List Time 15:40:04 Date 27.02.2019
New Delhi RFKKVZ00/1022AUDIT15 Page 1

Sort: Vendor, CoCode

Name 1	Contents 1	Name 2	Contents 2	Name 3	Contents 3	Name 4	Contents 4	Name 5	Contents
Vendor	1003285	Company Code	Company Code Name						
Section		TECHNICAL DATA							
SearchTerm		Acct Group	Z001						
Created by	00400138	Created on	07.03.2012						
Section		COMMUNICATION WITH VENDOR							
ADARSH ENGINEERING WORKS		Language	EN	Telephone1	2225463162				
2/402		Telephone2	9422094243						
Behind TMC Building									
400612 MUMBRA									
INDIA									
Section		PAYMENT DATA							
Alt. payee		Payee i. dc	ISR Number	DME Ind.	Instr. key				
Vendor	1003285	Company Code	1022	Company Code Name	BSNL - Kerala Telecom				
Section		INTEREST CALCULATION							
Int ID		Int key dt							
Lst int. rn		Int. cal. fr							
Section		PAYMENT DATA							
Payt Terms	Z001	Tol. group	Grace per.	Indiv. pant X	Chk d. inv. X				
Pat meths	T	PatMthSupl	Cust. clrg	B/e limit	0.00				
Pynt block		Alt. payee	House Bank	Grpng key	EDI				
Prepayment									
Vendor	1003320	Company Code	Company Code Name						
Section		TECHNICAL DATA							
SearchTerm	102201DM00	Acct Group	Z001						

SAP

start SAP Logon 730 List of Vendor Line It... Vendor List Screen - Microsoft Word Microsoft Excel 3:48 PM

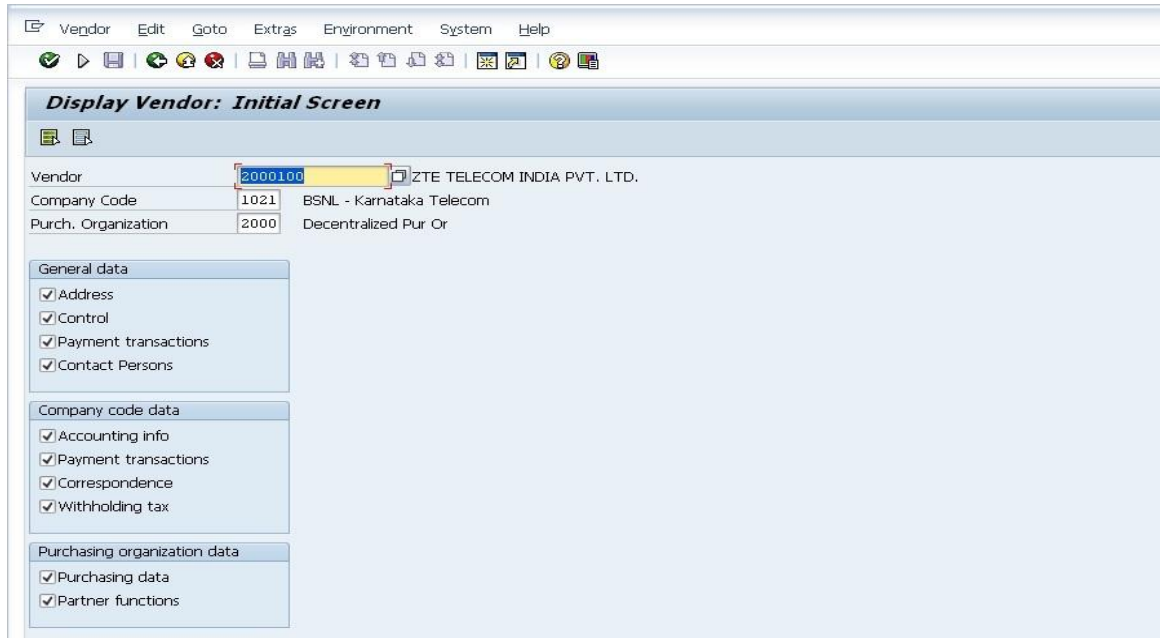
Screenshot 6.4: Vendor Master Report

6.6.3 View Details of a Particular Vendor

T/Code: XK03

We can view all information about the vendor using the above T/Code.

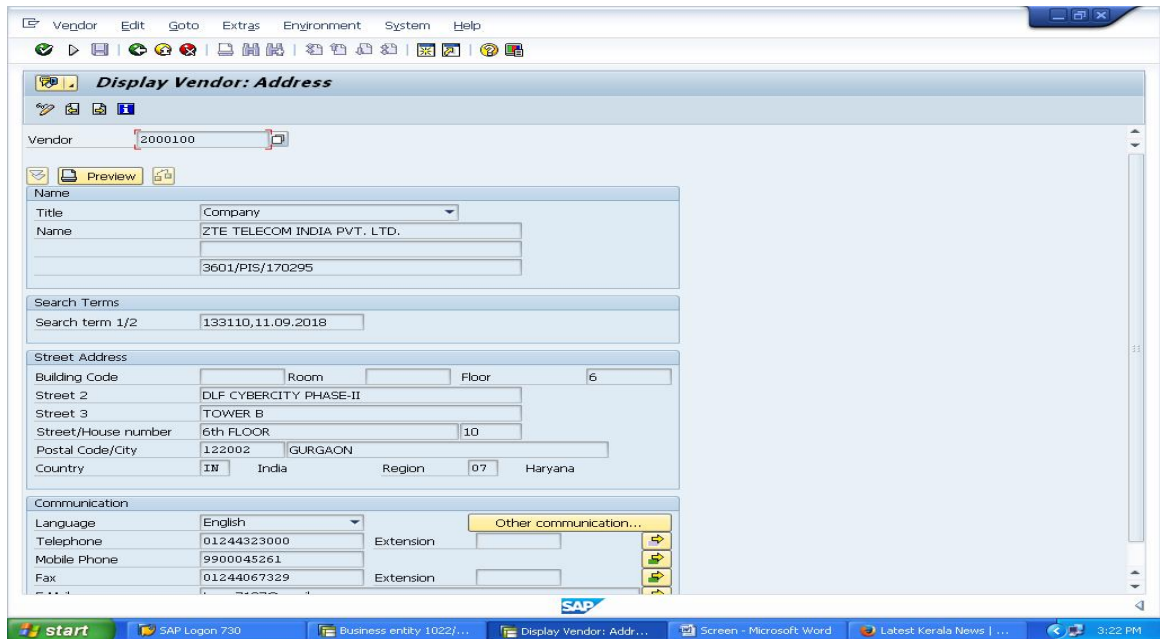
Eg. To get the details of vendor Z000100, type the vendor code and select the Company Code Purchasing Organization, tick the details required and execute.



The screenshot shows the 'Display Vendor: Initial Screen' in SAP. The vendor code '2000100' is entered in the 'Vendor' field, and 'ZTE TELECOM INDIA PVT. LTD.' is displayed. The 'Company Code' is '1021' (BSNL - Karnataka Telecom) and the 'Purch. Organization' is '2000' (Decentralized Pur Or). Below these fields are three sections with checkboxes for selecting details to display: 'General data' (Address, Control, Payment transactions, Contact Persons), 'Company code data' (Accounting info, Payment transactions, Correspondence, Withholding tax), and 'Purchasing organization data' (Purchasing data, Partner functions).

Screenshot 6.5: Display Vendor

The Vendor Details are displayed as below:



The screenshot shows the 'Display Vendor: Address' screen in SAP. The vendor code '2000100' is entered. The 'Name' section shows 'ZTE TELECOM INDIA PVT. LTD.' and '3601/PIS/170295'. The 'Search Terms' section shows '133110, 11.09.2018'. The 'Street Address' section shows 'DLF CYBERCITY PHASE-II', 'TOWER B', '6th FLOOR', '10', '122002', 'GURGAON', 'IN', 'India', 'Region', '07', 'Haryana'. The 'Communication' section shows 'Language', 'English', 'Telephone', '01244323000', 'Extension', 'Mobile Phone', '9900045261', 'Extension', 'Fax', '01244067329', 'Extension'.

Screenshot 6.6: Display Vendor

6.6.4 Display Changes in Vendor Master

SAP will automatically maintain a log on all changes made in the Master Data. Auditors can ensure whether such changes were authorized and accurate using the following Reports:

- **Display of vendor changes:** Report RFKEPL00, T/Code S_ALR_870012089: this report provides a list of vendor master records that have been changed. It shows the original and changed fields and values as well as details on which user performed the changes.
- **List of new vendors:** Report RFKKVZ00, T/Code S_ALR_87012086: this report provides details of all new vendor created for the selected date range.
- **Display of bank account changes:** Report RFKABL00, S_ALR_87012089, S_P00_07000008: this report should also be reviewed regularly to ensure that changes made to bank master data are authorized.

6.6.5 One Time Vendor (OTV)

One-time vendors are vendors with whom transactions are made only once or very rarely. No master data is created in Vendor Master for one time vendors. The details of the vendor are entered only at the time of entering the invoice. One Time Vendor is to be controlled since there is risk of fraudulent payments through manipulating Alternate Payee field.

Invoices that do not have a valid purchase order in the system (i.e. utility payments) should be processed separately via the Financial Accounting Accounts Payable module. These invoices are not subject to requisition approvals. Use of the one-time vendor function eliminates typical vendor master file controls, including vendor approval, vendor tolerances, and standard terms of payment. In the case of One Time Vendors, details such as bank account, name, address etc. are entered at the same time of processing the invoice.

OTV: Audit Checks

- *Whether payments of regular nature are processed through One Time Vendor?*
- *Whether any periodical monitoring is done by the Management on One Time Vendor payments?*
- *Whether adequate safeguards against frauds were taken in One Time Vendor payments?(Eg. (i) Payment release in conjunction with 'park and post'. (ii) All invoices beyond a certain amount are authorized in accordance with approved delegation levels)*
- *The vendor line item report RFKEPL00, transaction code S_ALR_87012103, is the best.*

6.7 Purchase Requisition

Purchase Requisition is the primary document in the purchasing cycle. Each requisition is assigned a PR number which is subject to release/approval through a workflow process. The requisition authorizes the Purchasing department to purchase materials in specific quantities within a specified time frame. It is an internal document and is not used outside of the company.

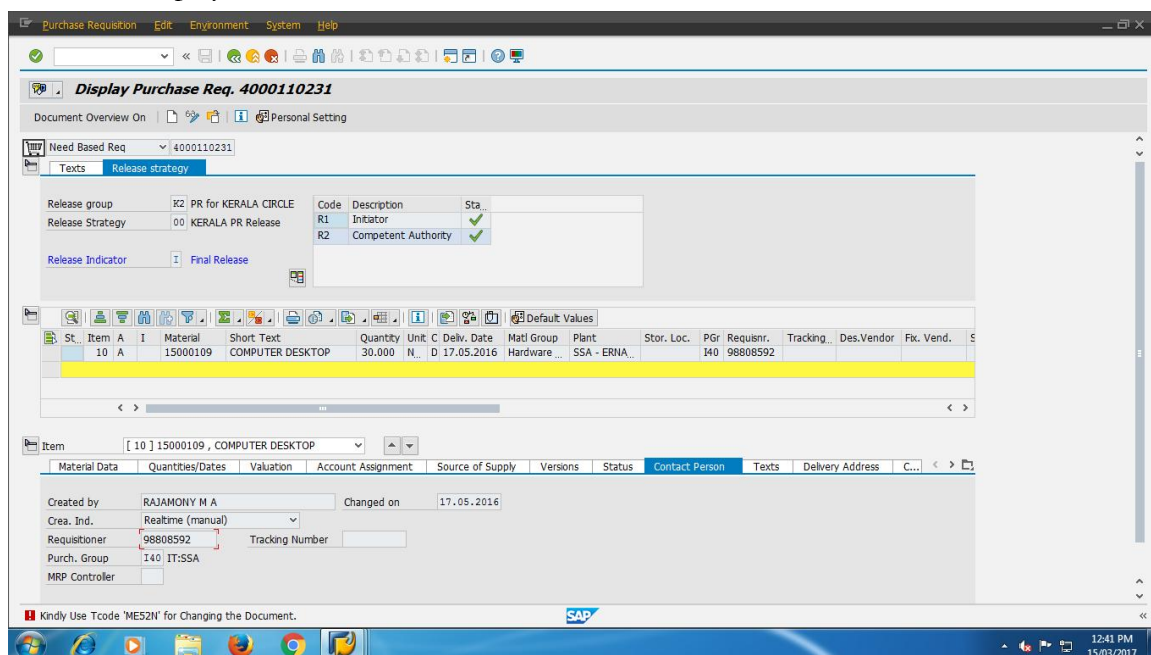
6.7.1 Display a particular PR (say 4000110231)

The options are:

T/Code	ME53N		
SAP Menu	Information	System>Logistics>Purchasing>Purchase Requisition>Display	Order>Purchase

It will display the screen for the last display. Go to Purchase Requisition in the top menu bar, click 'other PR' and type the PR number. For example, PR No 4000110231.

The PR is displayed as below:



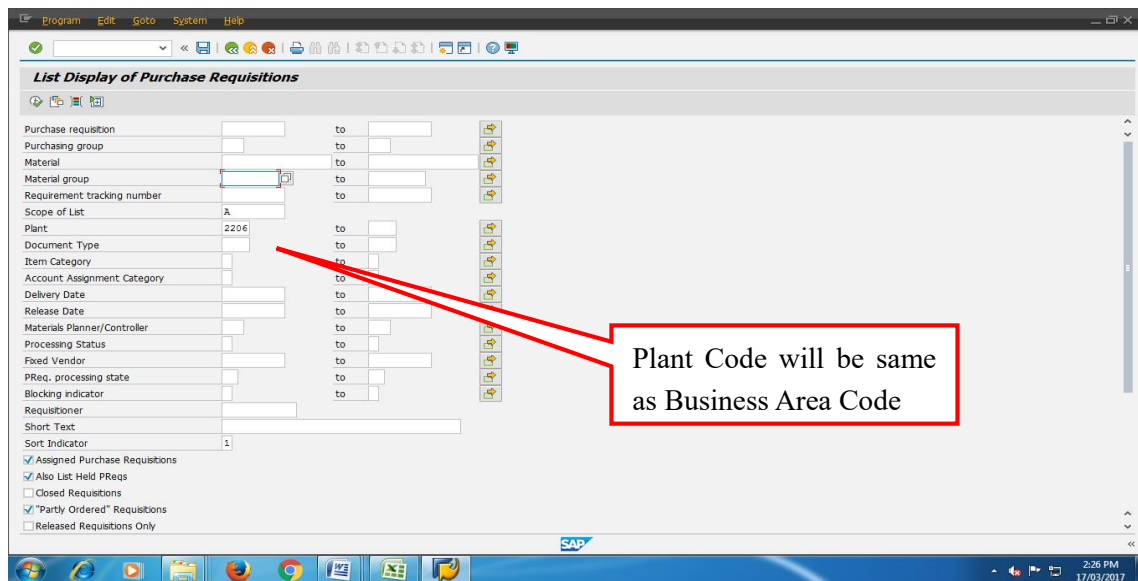
Screenshot: Purchase Requisition Display

To check the stock position of the required material, select the line item in the above screen, click environment on top menu bar and click 'Material Stock'.

6.7.2 Display List of PRs

T/ Code	ME5A		
SAP Menu	Logistics> Materials Management> Purchasing> Purchase Requisition> List Displays> General		

Eg. View PRs in r/o Kollam SSA under Kerala Circle (Plant 2206). Enter 2206 against Plant and press F8 or the Execute icon  at the left hand side of the top of the screen.



Screenshot 6.8: Purchase Requisition Display

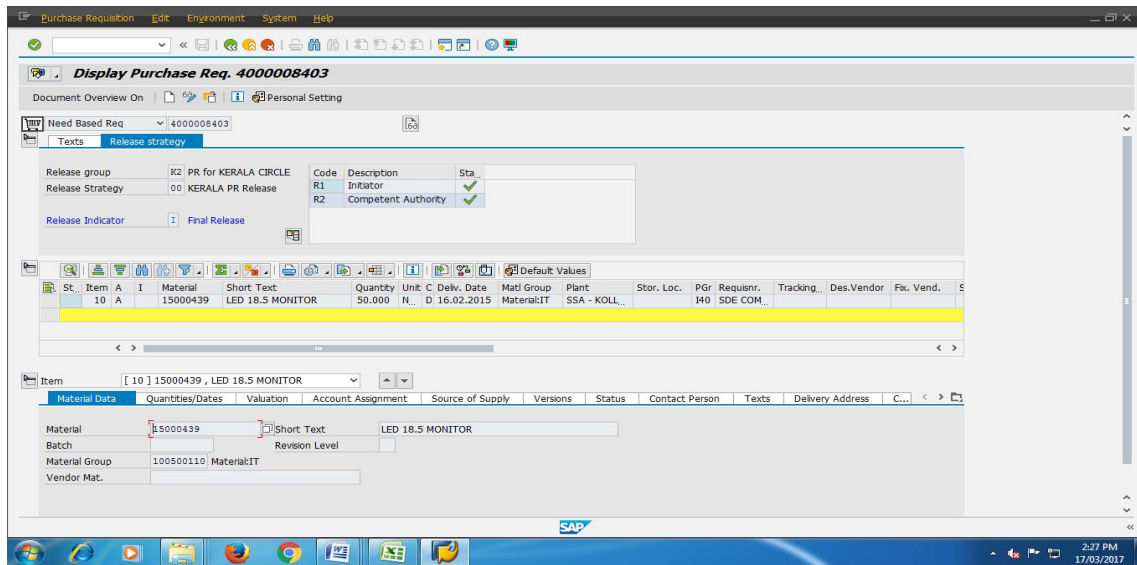
Purchase Requisition List is displayed as below:

Material	Short Text	Requisition Item	Requested Qty	Un	Deliv. Date	Requirer	Pp	Mat. Grp	Plant SLoc
S C R CTY. I A	Ordered Qty	Un	Release Date	Trackg No.	SPl. MC				
15000439	LED 18.5 MONITOR						I40	100500110	
4000008403	50.000 NOS		16.02.2015					2206	
N R I ZHBR	A		16.02.2015						
4000016712	AMC FOR 10 KVA	1 AU	18.09.2015	99700327			I40	2005003	
N R I ZHBR	D R		18.09.2015						
12004192	computer chairs						O40	100101302	
4000020357	4.000 NOS		05.11.2015	98111159				2206 7029	
N R I ZHBR	R		05.11.2015						
12004192	office furniture						O40	100101302	
4000020384	5.000 NOS		05.11.2015	98111159				2206	
N R I ZHBR	R		05.11.2015						
	Repair of 2Nos. of MLIN modems						O40	1001049	
4000022322	1 AU		19.11.2015	99501801				2206	
B R I ZHBR	D R		19.11.2015						
Last FO	4200073422	00010	dtd 03.12.2015						
	APT 5020 purchasing						O40	2001002	
4000022881	1 AU		21.11.2015	99003980				2206	
N F A ZHBR	D F		21.11.2015						
	mosfet purchasing						O40	1001010	
4000023105	1 AU		23.11.2015	99003980				2206	
N F B ZHBR	D F		23.11.2015						
	mosfet purchasing						O40	1001010	
4000023335	1 AU		24.11.2015	99003980				2206	
N F B ZHBR	D F		24.11.2015						
	Rearrangement of bty at BSS,KPY						O40	1001042	
4000027551	1 AU		15.12.2015	00204680				2206	
B F I ZHBR	D F		04.01.2016						

Screenshot 6.9: Purchase Requisition List Display

This screen allows us to view the requisition number, material, requested quantity, ordered quantity, delivery date, material group, and plant.

To view the Purchase Requisition details, click the line item. Eg. To view PR 4000008403, click the line item. The PR is displayed as below:



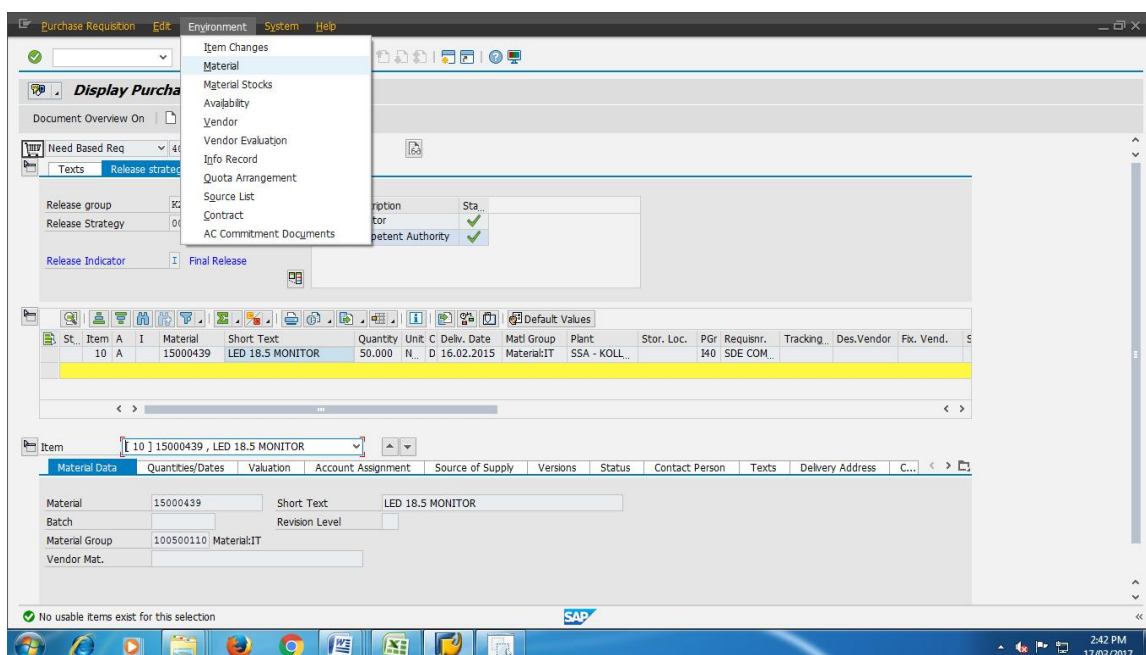
Screenshot 6.10: Purchase Requisition Display

Details on Material data, quantity, valuation, accounts assignment, source of supply, version, status, contact person, text, delivery address, customer data etc can be viewed on clicking the relevant tabs.

6.7.3 Material Data

Material data will give more details about the material requisitioned.

To view the Material Data, click 'Environment' in the Menu Bar and select Material



Screenshot 6.11: To View Material data

Material data is displayed as below:

Display Material 15000439 (IT Materials)

Additional Data Org. Levels

Sales text Purchasing Foreign trade import Purchase order text

Material 15000439 MONITOR LCD 18.5"
Plant 2206 SSA - KOLLAM

General Data

Base Unit of Measure	NOS	Numbers	Order Unit	Var. OUn
Purchasing Group	I40		Material Group	100500110
Plant-sp.matl status			Valid from	
Tax ind. f. material			Qual.f.FreeGoodsDis.	
Material freight grp			Autom. PO	
<input type="checkbox"/> Batch management				

Purchasing values

Purchasing value key	1	Shipping Instr.	
1st Reminder/Exped.	10 days	Underdel. Tolerance	0.0 percent
2nd Reminder/Exped.	20 days	Overdeliv. Tolerance	0.0 percent
3rd Reminder/Exped.	30 days	Min. Del. Qty in %	0.0 percent
StdValueDelivDateVar	0 days	<input type="checkbox"/> Unltd Overdelivery	<input type="checkbox"/> Acknowledgment Req'd

Other data / manufacturer data

GR Processing Time	0 days	<input type="checkbox"/> Post to insp. stock	<input type="checkbox"/> Critical Part
Quota arr. usage		<input type="checkbox"/> Source list	<input type="checkbox"/> JIT Sched. Indicator

Screenshot 6.12: Display Material

6.7.4 Stock Overview

Stock overview will give Company Code-wise and Business Area-wise stock position of the material. To view the stock overview of the material requisitioned, click Environment and select 'Stock Overview'.

The information will help the auditor in deciding whether there was justification for fresh procurement when sufficient stock was available.

Display Material 15000439 (IT Materials)

Additional Data Org. Levels

Sales text Purchasing Foreign trade import Purchase order text

Material 15000439 MONITOR LCD 18.5"
Plant 2206 SSA - KOLLAM

General Data

Base Unit of Measure	NOS	Numbers	Order Unit	Var. OUn
Purchasing Group	I40		Material Group	100500110
Plant-sp.matl status			Valid from	
Tax ind. f. material			Qual.f.FreeGoodsDis.	
Material freight grp			Autom. PO	
<input type="checkbox"/> Batch management				

Purchasing values

Purchasing value key	1	Shipping Instr.	
1st Reminder/Exped.	10 days	Underdel. Tolerance	0.0 percent
2nd Reminder/Exped.	20 days	Overdeliv. Tolerance	0.0 percent
3rd Reminder/Exped.	30 days	Min. Del. Qty in %	0.0 percent
StdValueDelivDateVar	0 days	<input type="checkbox"/> Unltd Overdelivery	<input type="checkbox"/> Acknowledgment Req'd

Other data / manufacturer data

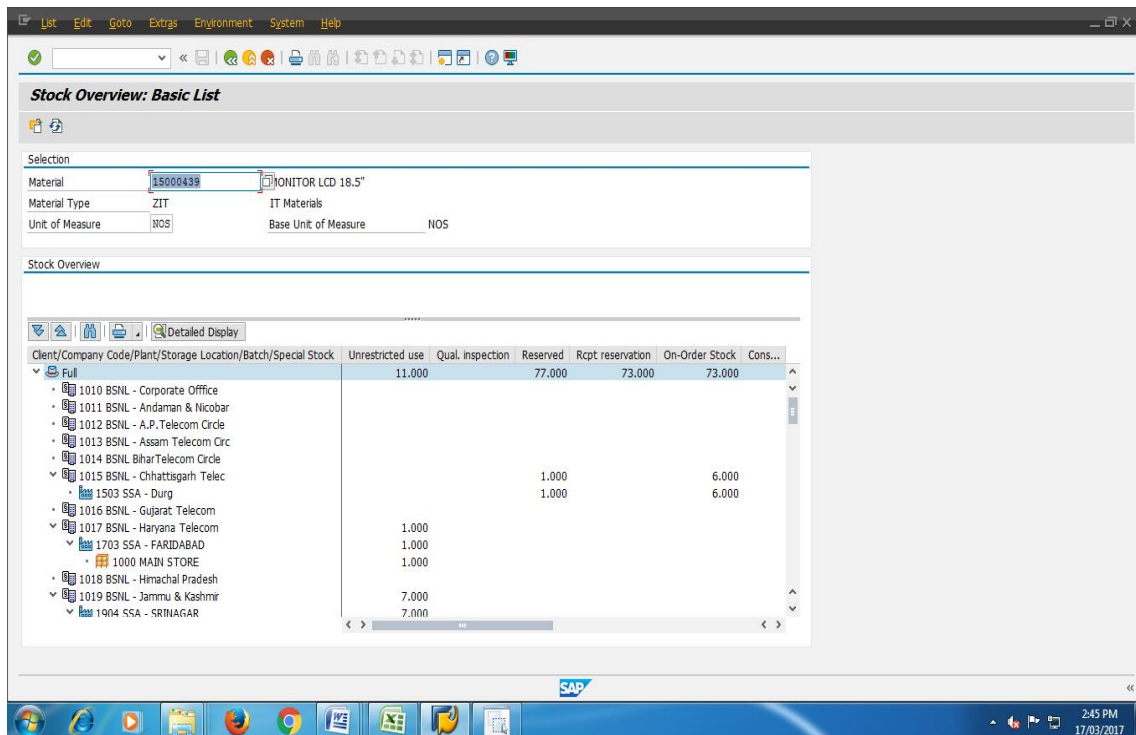
GR Processing Time	0 days	<input type="checkbox"/> Post to insp. stock	<input type="checkbox"/> Critical Part
Quota arr. usage		<input type="checkbox"/> Source list	<input type="checkbox"/> JIT Sched. Indicator

Environment menu options:

- Display Changes
- Stock Overview
- Stock/Requirements List
- Use as Reference Material
- Sales Functions
- MRP Profile
- Display Forecast Profile
- Display Dangerous Goods Master
- Product Struct.

Screenshot 6.13: To view stock overview

Stock Overview is displayed below:

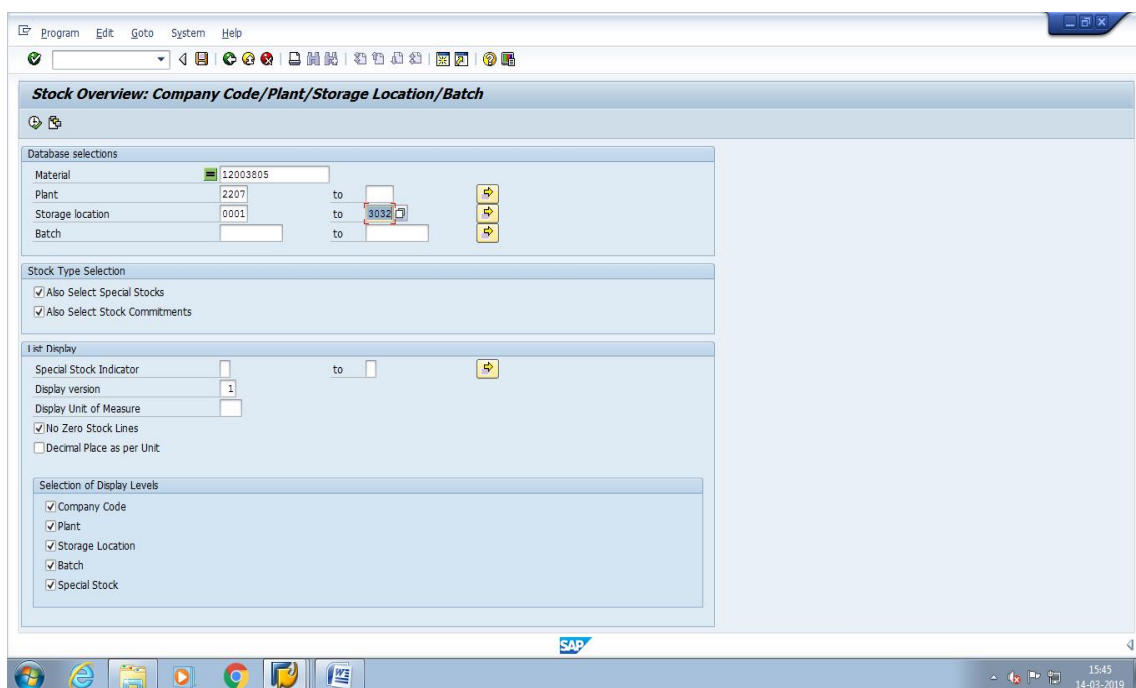


Screenshot: 6.14: Stock Overview

6.7.5 Stock Overview of any Material

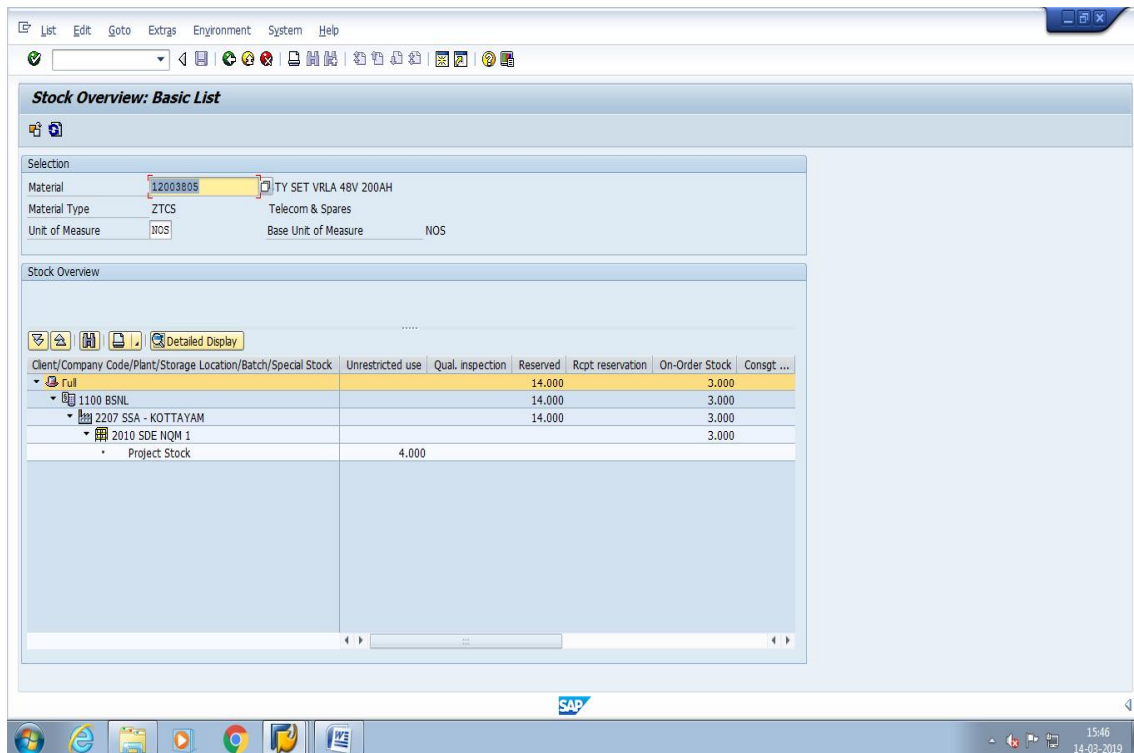
T/Code: MMBE

Eg. Stock Overview of VRLA Battery 44V 200AH (Material Code 12003805) in r/o Kottayam SSA. Storage locations- 0001 to 3032



Screenshot: 6.15: Stock Overview

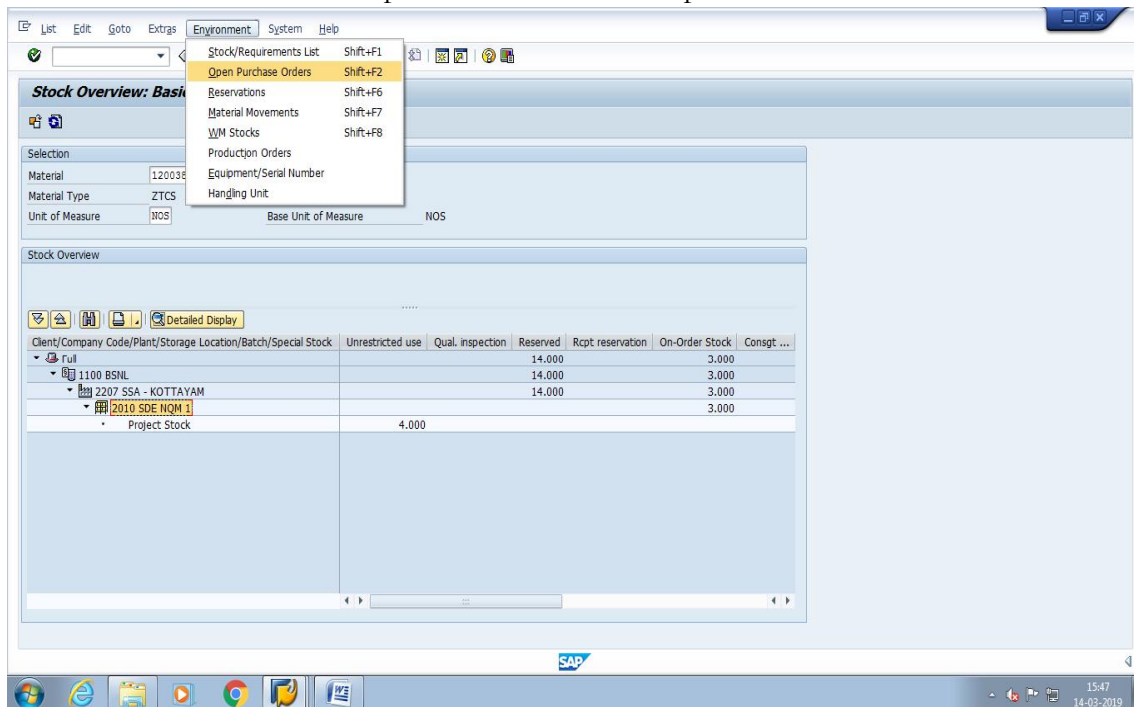
Stock Overview is displayed as below:



Screenshot: 6.16: Stock Overview

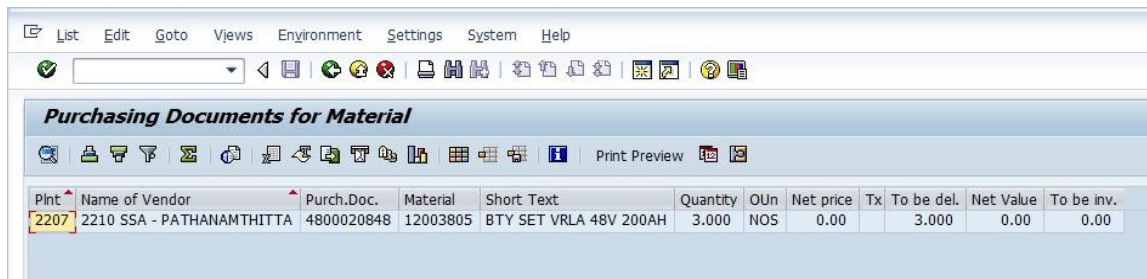
To view the PO in r/o the above material

Go to 'Environment' in the top menu bar and click 'Open Purchase Orders' as below:



Screenshot: 6.17: Stock Overview

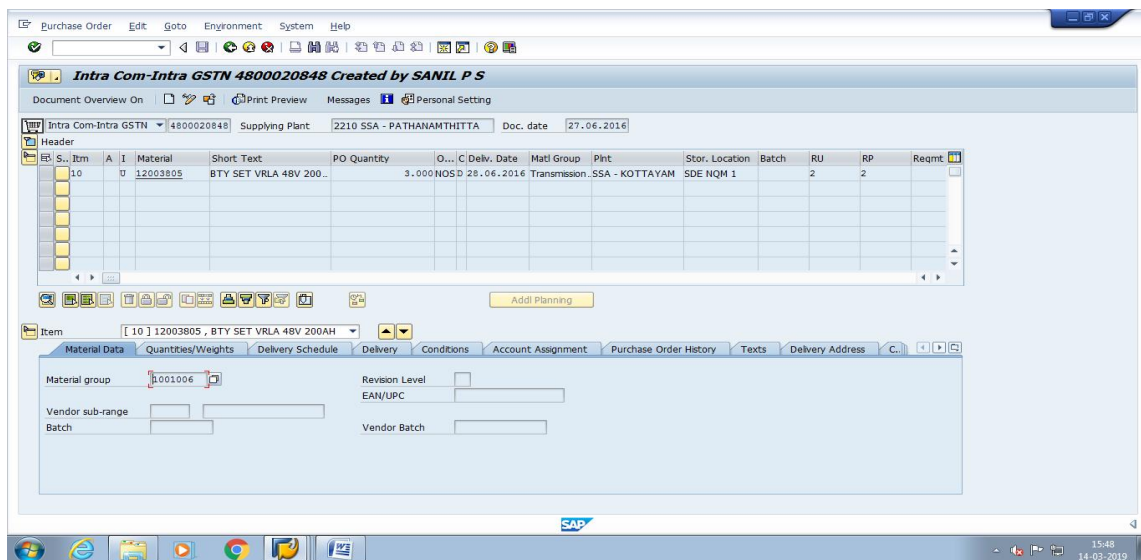
The next screen will display the Purchase Document as below:



PInt	Name of Vendor	Purch.Doc.	Material	Short Text	Quantity	OUn	Net price	Tx	To be del.	Net Value	To be inv.
2207	2210 SSA - PATHANAMTHITTA	4800020848	12003805	BTY SET VRLA 48V 200AH	3.000	NOS	0.00		3.000	0.00	0.00

Screenshot 6.18: Display PO

Click the 'Purch.Doc.' to view the PO. PO is displayed as below:



Screenshot 6.19: Display PO

6.8 Requests For Quote (RFQ)

RFQ is created in SAP for a single item or for multiple items. Creating master record for the vendor in Vendor Master is a pre-requisite for issuing RFQs. RFQs can be created based on purchase requisition from user department or without any such requisitions under certain circumstances.


To view the RFQ

Transaction Code	ME48
Menu	Logistics > Materials Management > Purchasing > RFQ/Quotation > Quotation > Display

On the “Display Quotation: Initial Screen” screen, enter information in the fields as specified in the table below:

The screenshot shows the SAP 'Display Quotation: Initial Screen'. At the top, there is a menu bar with 'Quotation', 'Edit', 'Header', 'Item', 'Environment', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main area has a title bar 'Display Quotation : Initial Screen'. Below the title bar, there is a field labeled 'RFQ' with the value '4000000124' entered.

Fig: 6.20: To Display Quotation

Press the Enter key or click on the icon  .

On the “Display Quotation: Item Overview” screen the following data will be returned in display-only format:

The screenshot shows the SAP 'Display Quotation: Item Overview' screen. It displays a table of quotation items. The table has columns for Item, Material, Short Text, RFQ Quantity, O, C, Deliv. Date, Net Price, Per, O, Mat. Grp, Plant, SLoc, D, R, and Te. The first row shows item 10 with material 12000131, short text 'Ammeter', and quantity 10. The delivery date is 02.06.2010 and the net price is 0.00.

Item	Material	Short Text	RFQ Quantity	O	C	Deliv. Date	Net Price	Per	O	Mat. Grp	Plant	SLoc	D	R	Te
10	12000131	Ammeter	10			02.06.2010	0.00			1002001	7001	0501			

Fig: 6.21: Display Quotaion

In the event that the header data needs to be displayed, use the menu path Header → Details, or click on the Display Header icon. On the “Display Quotation: Header Data” screen the following data will be returned in display only format:

The screenshot shows the SAP 'Display Quotation: Header Data' screen. It displays various fields for RFQ, Company Code, Purchasing Group, and Administrative Fields. The RFQ is 4000000124, Company Code is 1070, and Purchasing Group is 020. The Administrative Fields section includes RFQ Date (02.06.2010), Item Interval (10), Coll. No. (12), Language (EN), Subitem Interv. (1), QuotDtin (18.10.2010), Validity Start, Apply By, Warranty, and Bindg Per.

RFQ		Company Code	Purchasing Group
4000000124		1070	020

RFQ Type		Purch. Organization
ZRFQ		2000

Vendor		Test Vendor
1000002		

Administrative Fields			
RFQ Date	02.06.2010	Item Interval	10
Language	EN	Subitem Interv.	1
Validity Start		QuotDtin	18.10.2010
		Apply By	
		Warranty	
		Bindg Per.	

Terms of Delivery and Payment			
Payment Terms		Currency	INR
Payment in	0 Days 0.000 %	Exch. Rate	1.00000
Payment in	0 Days 0.000 %	Incoterms	
Payment in	0 Days Net	Targ. Val.	0.00

Reference Data	
Quotation Date	
Your Reference	
Our Reference	

Screenshot 6.22: Quotation Header Data

Note:

T/Code: ZMMF_PC and ME49 will display the Price Comparison of RFQs. There is no access privilege to these T/Codes for audit.

6.9 Purchase Orders (POs)

An understanding on the types of POs, Purchasing Groups and Payment Terms & Conditions will help in the audit of procurement.

6.9.1 Types of POs in BSNL

Cat	Type	Doc. Type	Descript.	Cat	Type	Doc. Type	Descript.
A	AB	Not Applicable			ZGTE	Inter Com-Intra GSTN	
A	AN	Not Applicable		F	ZGTO	Intra Com-Inter GSTN	
A	ZLQ	Local Inquiry		F	ZIMP	Import PO	
A	ZRFQ	Req. for Quotation		F	ZLPO	Local Purchase Order	
B	FO	Not Applicable		F	ZNBO	Need Based Order	
B	NB	Not Applicable		F	ZNPO	Non-POC Order	
B	RV	Not Applicable		F	ZRCO	Rate Contract Order	
B	ZAPR	Annual Purchase Req		F	ZRPO	Regular Purchase Order	
B	ZNBR	Need Based Req		F	ZSRO	Service Order	
B	ZRCR	Rate Contract Req		F	ZSTE	Inter Com-Inter GSTN	
B	ZSDR	Stock Diversion Req		F	ZSTI	Intra Com-Intra GSTN	
B	ZSRR	Service Requisitions		F	ZTPS	PO Third Party Sale	
B	ZSTR	Annual Stock Trf Req		F	MK	Quantity Contract	
B	ZTPS	PR Third Party Sale		K	WK	Value Contract	
F	DB	Not Applicable		K	ZAED	Educational APO	
F	EUB	Not Applicable		K	ZANB	Need Based APO	
F	FO	Not Applicable		K	ZAPO	Advanced Pur Order	
F	NB	Not Applicable		K	ZARC	Advan Rate Contracts	
F	UB	Not Applicable		K	ZASR	Service Contracts	
F	ZDGO	DGS&D Order		K	LP	Scheduling Agreement	
F	ZEDO	Educational Order		L	LPA	Scheduling Agreement	
F	ZEMO	Emergency Order		L	LU	St. Trnsp. Sch. Agmt	

6.9.2 Purchase Groups

BSNL has the following Purchase Groups in SAP. POs can be viewed Purchase Group-wise also.

PGr	Description	PGr	Description	PGr	Description
10	MMCl: Corporate	430	Tel EB: Circles	I10	IT: Corporate
20	MMCl: Factories	510	Tel IS: Corp	I30	IT: Circles
30	MMCl: Circles	A10	Admin: Corporate	I40	IT: SSA
40	MMCl: SSA	A30	Admin: Circles	I50	IT: Maint Region
50	MMCl: Maint Reg HQ	A40	Admin: SSA	I60	IT: Project Circles
51	MMCl: Maint Reg	A50	Admin: Maint Reg.	I70	IT: Trng Center

60	MMCl: Proj HQ	A60	Admin: Projects	M10	Mktg: Corporate
61	MMCl: Proj Area	A70	Admin: Trn	M30	Mktg: Circles
110	Tel ILD: Corp	C30	Civil: Circles	M40	Mkt: SSA
130	Tel ILD: Circ	C40	Civil: SSA	O30	Operations: Circles
150	Tel ILD: Main	C70	Civil: Trng center	O40	Operations: SSA
210	Tel CMTS: Corp	E30	Elect: Circles	O50	Operations: Maint.
230	Tel CMTS: Circles	E40	Elect: SSA	O60	Operations:Project
310	Tel VAS: Corp	E70	Elect: Trng Centre	O70	NGN:Trng Centre
330	Tel VAS: Circles	F10	Finance: Corporate	R70	Repair:Trng Centre
410	Tel EB: Corp	F40	Finance: SSA		

6.9.3 Payment-Terms & Conditions

Pay Types	Explanation	Pay Types	Explanation
1	Payable immediately Due net	8	For incoming invoices until 15 of the month
2	Within 14 days 2 % cash discount		Within 14 days 2 % cash discount
	Within 30 days Due net		Within 30 days 1.5 % cash discount
3	Within 14 days 3 % cash discount		Within 45 days Due net
	Within 20 days 2 % cash discount		Baseline date on 30 of the month
	Within 30 days Due net		For incoming invoices until month End
4	Payable immediately Due net		Within 14 days 2 % cash discount
	Baseline date on End of the month		Within 30 days 1.5 % cash discount
5	Payable immediately Due net		Within 45 days Due net
	Baseline date on 10 of next month		Baseline date on 15 of next month
6	Before End of the month 4 % cash discount	9	Payable in 3 partial amounts
	Before 15 of the next month ;; 2 % cash discount		1 installment: 30.000 % with payment term 0001
	Before 15 in 2 months Due net		2 installment: 40.000 % with payment term 0001
7	For incoming invoices until 15 of the month		3 installment: 30.000 % with payment term 0001
	Before 15 of the next month ;; 2 % cash discount	P001	As per Payment Clause in Purchase Order
	Before End of the next month ;; Due net	P002	Payable in 3 partial amounts
	For incoming invoices until End of the month	P003	Payable in 2 partial amounts
	Before End of the next month ; 2 % cash discount	Z001	Payable immediately Due net
	Before 15 in 2 months Due net		

6.9.4 Display Purchase Order

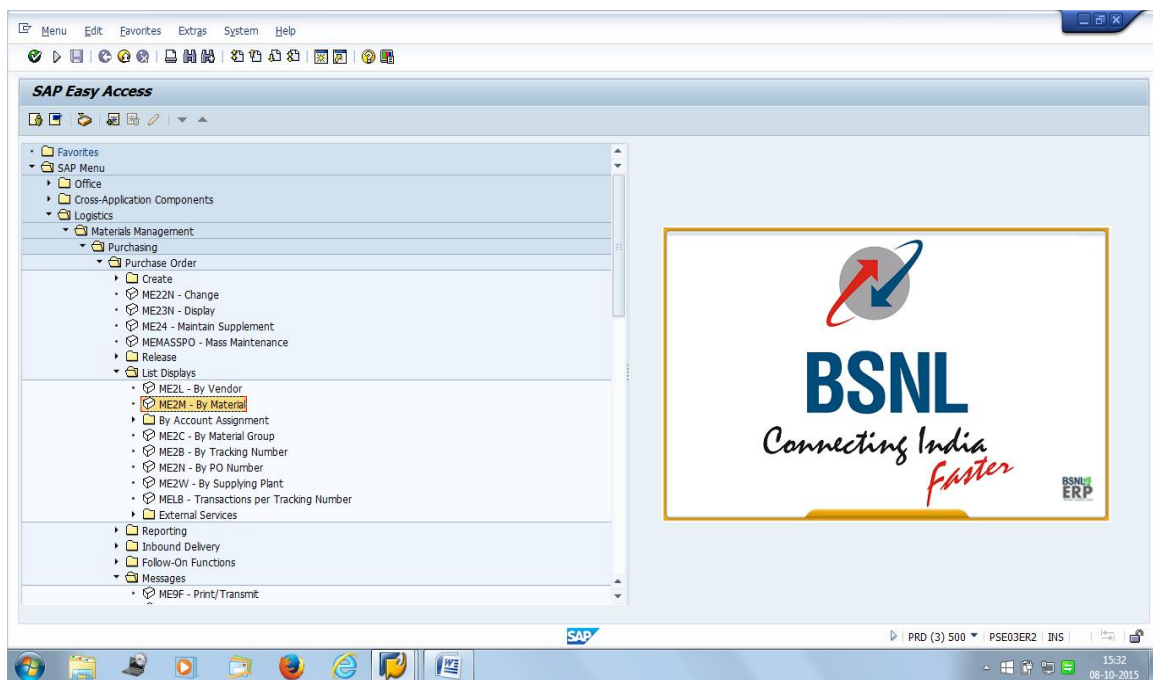
POs can be viewed for a particular vendor, material, material group, tracking number, PO number or Supplying Plant. These can be accessed through the SAP menu or using the following Transaction Codes:

Vendor : ME2L
Material : ME2M
Material Group : ME2C
Tracking Number: ME2B
PO Number : ME2N
Supplying Plant : ME2W

6.9.5 View details of all POs placed by a Circle (Eg Kerala)

Option 1:

SAP Menu: Go to Logistics-Purchase Order-List Details. You can use any of the sub menu functions (By vendor, By Material or By PO Number).



Screenshot 6.23: View PO By Material Menu

Type the plant number 2201 for Kerala Circle Office and press F8..

We can also select other criteria also from the following screen.

Purchasing Documents for Material

Choose...

Material: []

Plant: 2201 to []

Purchasing Organization: [] to []

Scope of List: BEST

Selection Parameters: [] to []

Document Type: [] to []

Purchasing Group: [] to []

Item Category: [] to []

Account Assignment Category: [] to []

Delivery Date: [] to []

Validity Key Date: []

Range of Coverage to: []

Document Number: [] to []

Vendor: [] to []

Supplying Plant: [] to []

Material Group: [] to []

Document Date: [] to []

Intern. Article No. (EAN/UPC): [] to []

Vendor's Material Number: [] to []

Vendor Subrange: [] to []

Promotion: [] to []

Season: [] to []

Season Year: [] to []

Short Text: []

Vendor Name: []

Screenshot 6.24: PO for Material Input Screen

A list of POs placed by the Kerala Circle is displayed as below:

Purchasing Documents for Material

Print Preview PO History Changes Delivery Schedule Services

PO	Type	Vendor	Name	Short Text	Order	Qty	Un	Net Price	Curr.	Date
00260	12001491	2201	2028	S/W BTS 2+2+2 CONF(O/D)	20.000	NOS	1,022,741.40	INR	100.00	100100301
					12.000	NOS	51,137.07	INR	100.00	1 NOS
				Still to be delivered	12.000	NOS	613,644.84	INR	100.00	100.00
				Still to be invoiced	12.000	NOS	613,644.84	INR	100.00	100.00
00270	12001493	2201	2028	BTS H/W 4/4/4 (I/D)	5.000	NOS	98,365.43	INR	100.00	100100301
				Still to be delivered	5.000	NOS	491,827.15	INR	100.00	1 NOS
				Still to be invoiced	5.000	NOS	491,827.15	INR	100.00	100.00
00290	12001495	2201	2028	S/W BTS 4+4+4 CONF(I/D)	5.000	NOS	123,204.89	INR	100.00	100100301
				Still to be delivered	5.000	NOS	616,024.45	INR	100.00	1 NOS
				Still to be delivered	5.000	NOS	616,024.45	INR	100.00	100.00
				Still to be invoiced	5.000	NOS	616,024.45	INR	100.00	100.00
00310	12001496	2201	2028	S/W BTS 4+4+4 CONF(O/D)	5.000	NOS	123,204.89	INR	100.00	100100301
				Still to be delivered	5.000	NOS	616,024.45	INR	100.00	1 NOS
				Still to be delivered	5.000	NOS	616,024.45	INR	100.00	100.00
				Still to be invoiced	5.000	NOS	616,024.45	INR	100.00	100.00
00320	12001498	2201	2028	BTS H/W 6/6/6 (I/D)	8.000	NOS	196,944.54	INR	100.00	100100301
				Still to be delivered	8.000	NOS	1,575,556.32	INR	100.00	1 NOS
				Still to be delivered	8.000	NOS	1,575,556.32	INR	100.00	100.00
				Still to be invoiced	8.000	NOS	1,575,556.32	INR	100.00	100.00
00330	12001501	2201	2028	S/W BTS 6/6/6	8.000	NOS	171,250.11	INR	100.00	100100301
				Still to be delivered	8.000	NOS	1,370,000.88	INR	100.00	1 NOS
				Still to be delivered	8.000	NOS	1,370,000.88	INR	100.00	100.00
				Still to be invoiced	8.000	NOS	1,370,000.88	INR	100.00	100.00
00510	12001545	2201	2028	SYSTEM GLOBAL POSITIONING (GPS)	13.000	NOS	25,457.18	INR	100.00	100100301
				Still to be delivered	13.000	NOS	330,943.34	INR	100.00	1 NOS

Screenshot 6.25: POs for Materials

6.9.6 View a particular PO from the above list

For Eg. To view the PO No 4200053565, click the line. The PO will be displayed as below:

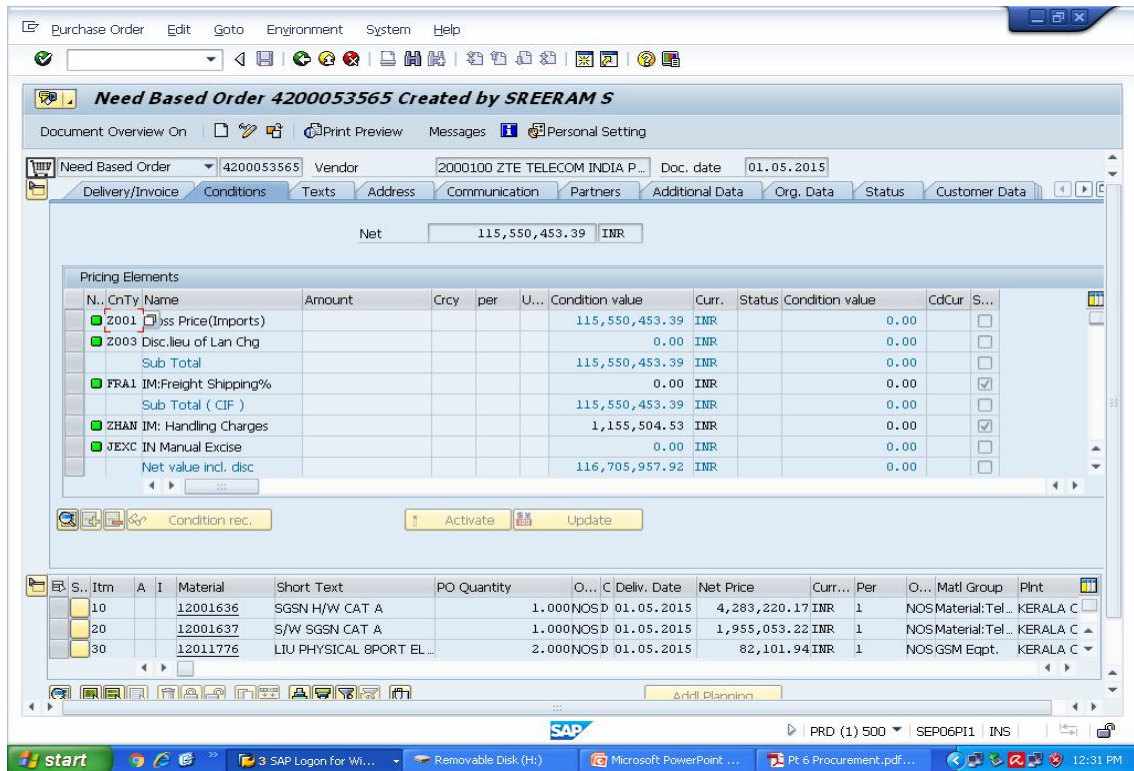
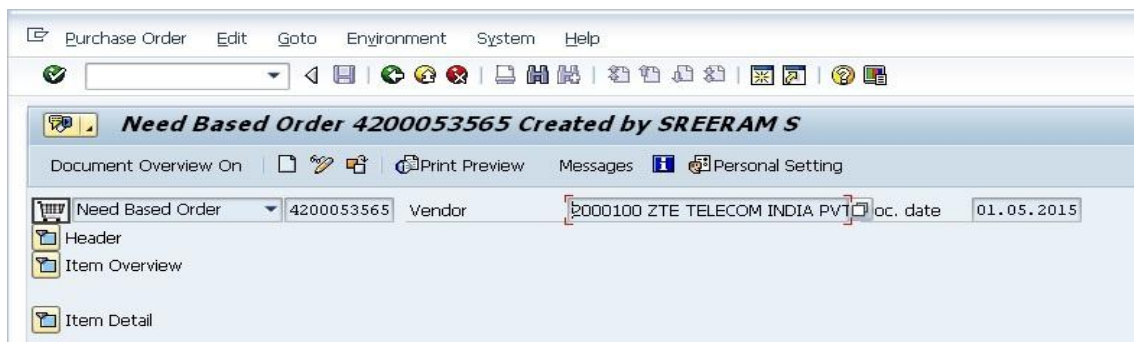


Fig: 6.26: PO View

6.9.7 Parts of a PO

A PO in SAP has three parts, viz. **Header, Item Overview, Item details** as shown below:

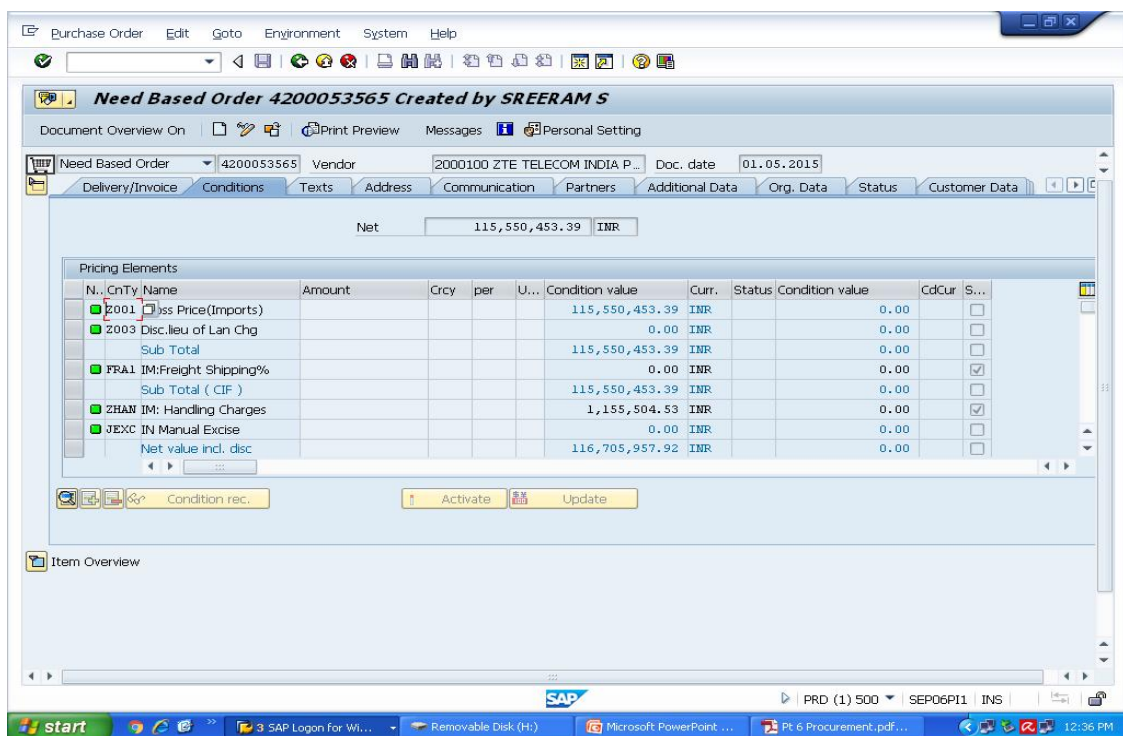


Screenshot: 6.27: Prats of a PO

6.9.8 Header Details

PO Header has details on Delivery/invoice, conditions, Texts, Address, Communication, Partners, Additional Data, Organizational Data, Status and Customer Data.

The PO Conditions are displayed in the screen below:



Screenshot: 6.28: PO Header

6.9.9 Item Overview

Item overview contains a description of the items ordered, plus the quantity, price, unit of measure, account assignment, and other details specific to each item. It also contains the account assignment category and item category which work together with the PO document type to define the purchase type and to determine what type of cost object, if any, to expect.

Item Overview will give details like Item material Code, Vendor, PO Quantity, Unit, Delivery Date, Net Price, Currency, Material Group, Plant, Storage location etc as displayed in the screen below:

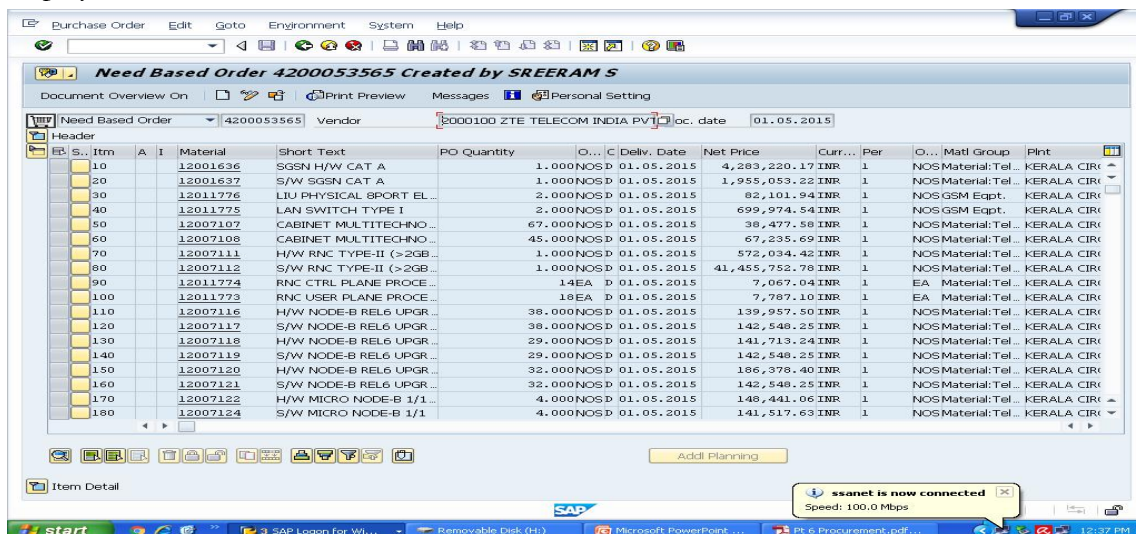
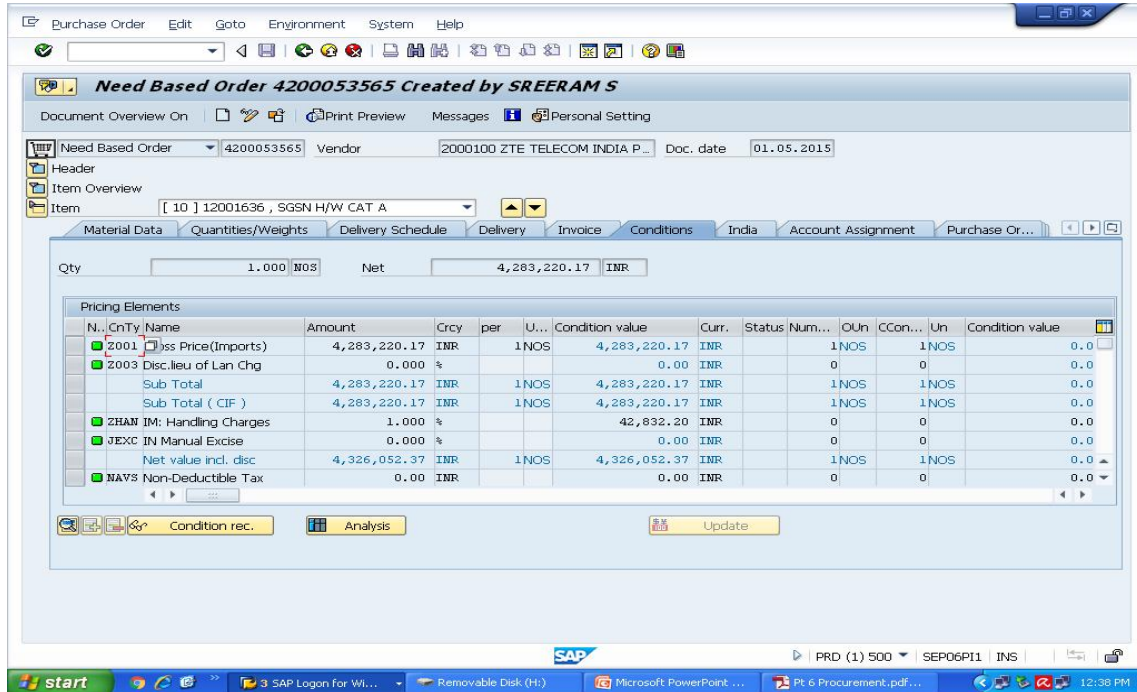


Fig: 6.29: PO Item Overview

6.9.10 Item Details

Item Details will give details on Material data, Warranty/Weight, Del Schedule, Delivery, Invoice, Conditions, Account Assignment etc. The Conditions on the above PO are displayed in the screen below:



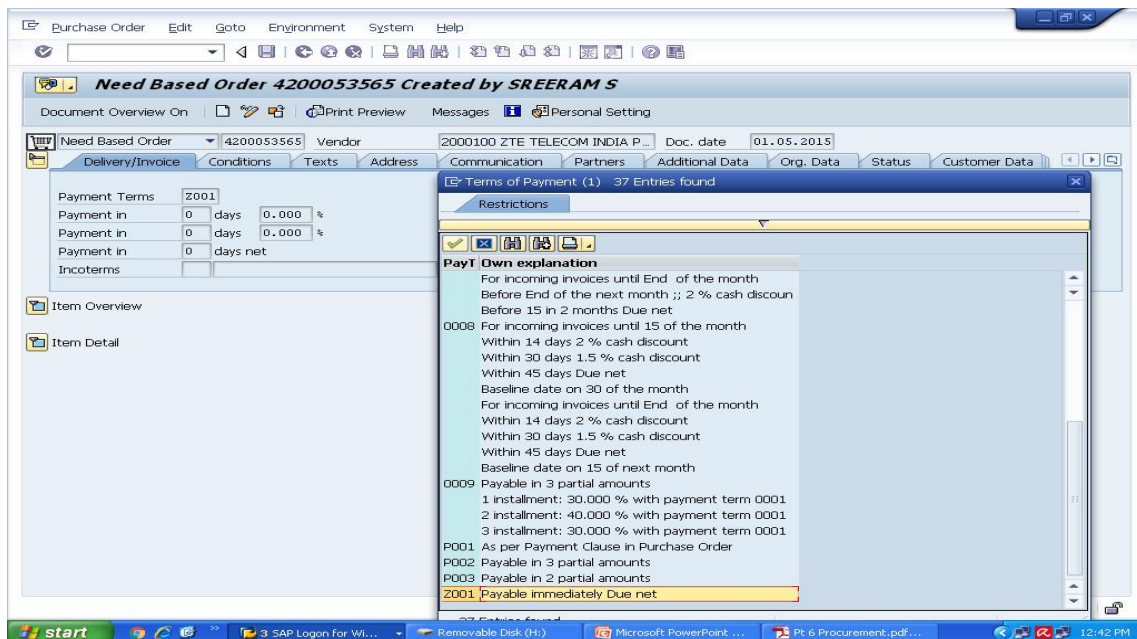
The screenshot shows the SAP 'Need Based Order 4200053565 Created by SREERAM S'. The 'Item' tab is selected, showing details for material 12001636, SGSN H/W CAT A. The 'Pricing Elements' table is displayed below the item details.

N...	ChTy	Name	Amount	Crcy	per	U...	Condition value	Curr.	Status	Num...	OUh	CCon...	Un	Condition value
0001		Price (Imports)	4,283,220.17	INR	%	1NOS	4,283,220.17	INR			1NOS		1NOS	0.0
0003		Disc. lieu of Lan Chg	0.000	%			0.00	INR			0		0	0.0
		Sub Total	4,283,220.17	INR	%	1NOS	4,283,220.17	INR			1NOS		1NOS	0.0
		Sub Total (CIF)	4,283,220.17	INR	%	1NOS	4,283,220.17	INR			1NOS		1NOS	0.0
		ZHAN IM: Handling Charges	1.000	%			42,832.20	INR			0		0	0.0
		JEXC IN Manual Excise	0.000	%			0.00	INR			0		0	0.0
		Net value incl. disc	4,326,052.37	INR	%	1NOS	4,326,052.37	INR			1NOS		1NOS	0.0
		NAVS Non-Deductible Tax	0.00	INR	%		0.00	INR			0		0	0.0

Fig: 6.30: PO Item Details

6.9.11 Payment Terms

In SAP payment conditions are denoted by the relevant codes. For example in the above PO, payment condition is denoted by 'Z001' which means 'Payable Immediately Due Net'.



The screenshot shows the SAP 'Need Based Order 4200053565 Created by SREERAM S'. The 'Conditions' tab is selected, showing the 'Terms of Payment (1)' dialog box. The 'PayT Own explanation' section is expanded, showing the details for the 'Z001' payment condition.

Payment Terms Z001

Payment in 0 days 0.000 %

Payment in 0 days 0.000 %

Payment in 0 days net

Incoterms

PayT Own explanation

For incoming invoices until End. of the month
Before End of the next month ;; 2 % cash discount
Before 15 in 2 months Due net

0008 For incoming invoices until 15 of the month
Within 14 days 2 % cash discount
Within 30 days 1.5 % cash discount
Within 45 days Due net
Baseline date on 30 of the month

For incoming invoices until End. of the month
Within 14 days 2 % cash discount
Within 30 days 1.5 % cash discount
Within 45 days Due net
Baseline date on 15 of next month

0009 Payable in 3 partial amounts
1 installment: 30.000 % with payment term 0001
2 installment: 40.000 % with payment term 0001
3 installment: 30.000 % with payment term 0001

P001 As per Payment Clause in Purchase Order
P002 Payable in 3 partial amounts
P003 Payable in 2 partial amounts
Z001 Payable immediately Due net

Fig: 6.31: Terms of payment

6.9.12 Conditions- Price break-up

Conditions will give the pricing elements like basic price of the item, freight, handling charges, insurance, tax etc.

The screenshot shows the SAP 'Conditions' tab for a 'Need Based Order'. The 'Net' value is 115,550,453.39 INR. The 'Pricing Elements' table lists various conditions and their values.

N...	CnTy	Name	Amount	Crcy	per	U...	Condition value	Curr.	Status	Condition value	CdCur	S...
2001		Basic Price (Imports)					115,550,453.39	INR		0.00		<input type="checkbox"/>
2003		Disc. lieu of Lan Chg					0.00	INR		0.00		<input type="checkbox"/>
		Sub Total					115,550,453.39	INR		0.00		<input type="checkbox"/>
FRAL	IM	Freight Shipping%					0.00	INR		0.00		<input checked="" type="checkbox"/>
		Sub Total (CIF)					115,550,453.39	INR		0.00		<input type="checkbox"/>
ZHAN	IM	Handling Charges					1,155,504.53	INR		0.00		<input checked="" type="checkbox"/>
JEXC	IN	Manual Excise					0.00	INR		0.00		<input type="checkbox"/>
		Net value incl. disc					116,705,957.92	INR		0.00		<input type="checkbox"/>

Fig. 6.32: Price break up

6.9.13 Organizational Data

Organizational data will give the Purchase Organization, Purchase Group and the Company Code as in the following screen:

The screenshot shows the 'Org. Data' tab for the same purchase order. It displays the Purchase Organization (2000), Purchase Group (230), and Company Code (1022).

Field	Value
Purch. Org.	2000 Decentralized Pur Or
Purch. Group	230 Tel CMTS:Circles
Company Code	1022 BSNL - Kerala Telecom

Fig. 6.33: Organizational Data

Purchase Organizations: There are two Purchase Organizations, viz. 1000: Centralized 2000: Decentralized.

6.9.14 PO Status

PO Status will give details like order value, value of items delivered, Still to Deliver, Invoiced amount, Down Payment etc as shown below:

The screenshot shows the SAP PO Status screen for a 'Need Based Order 4200053565 Created by SREERAM S'. The document overview is on, and the status is 'Released'. The vendor is '2000100 ZTE TELECOM INDIA P...' and the document date is '01.05.2015'. The status bar shows 'Status' as the active tab. The main table displays the following data:

Release completed	Ordered	115,550,453.39	INR
Final Release	Delivered	115,550,453.39	INR
Sent	Still to deliv.	0.00	INR
Fully Delivered	Invoiced	114,243,721.83	INR
Partially Invoiced	Down paymts	0.00	INR

Below the table, there are links for 'Item Overview' and 'Item Detail'.

Fig. 6.34: PO Status

6.9.15 Payment Release Strategy

In release strategy refers to the authorization to release POs based on the financial powers. Release Strategy is indicated in different codes. The release code is a two character ID allowing a person to release (clear, or approve) a purchase requisition or an external purchasing document.

Payment Release Strategy will give details of Release Group, Release Strategy, Initiator, Competent Authority and Release Indicator as shown below:

The screenshot shows the SAP Payment Release Strategy screen for a 'Need Based Order 4200053565 Created by SREERAM S'. The document overview is on, and the status is 'Released'. The vendor is '2000100 ZTE TELECOM INDIA P...' and the document date is '01.05.2015'. The status bar shows 'Release strategy' as the active tab. The main table displays the following data:

Release group	Code	Description	Stat...
K1 PO for KERALA	R1	Initiator	✓
00 KERALA PO Release	R2	Competent Authority	✓

Below the table, there are links for 'Item Overview' and 'Item Detail'.

Fig. 6.35: Payment Release Strategy

6.9.16 View Item Changes

Click 'Environment' and select 'Item Changes' in respect of the selected material. For Eg. To view the item changes for Material 12001636, select the line item, go to 'Environment' in the top menu and click 'Item Changes' as shown below:

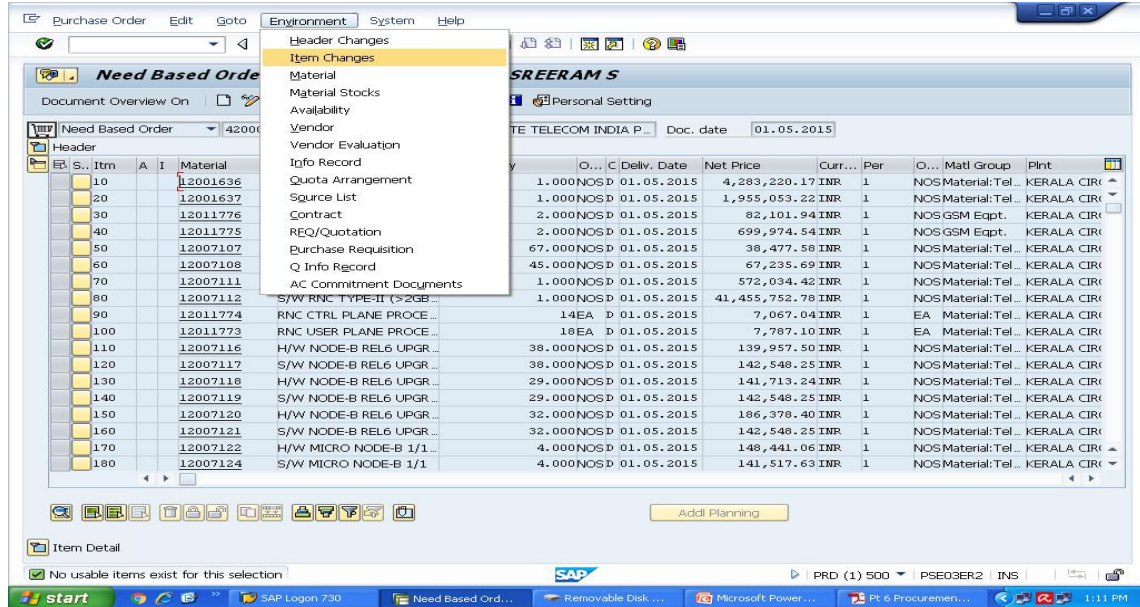
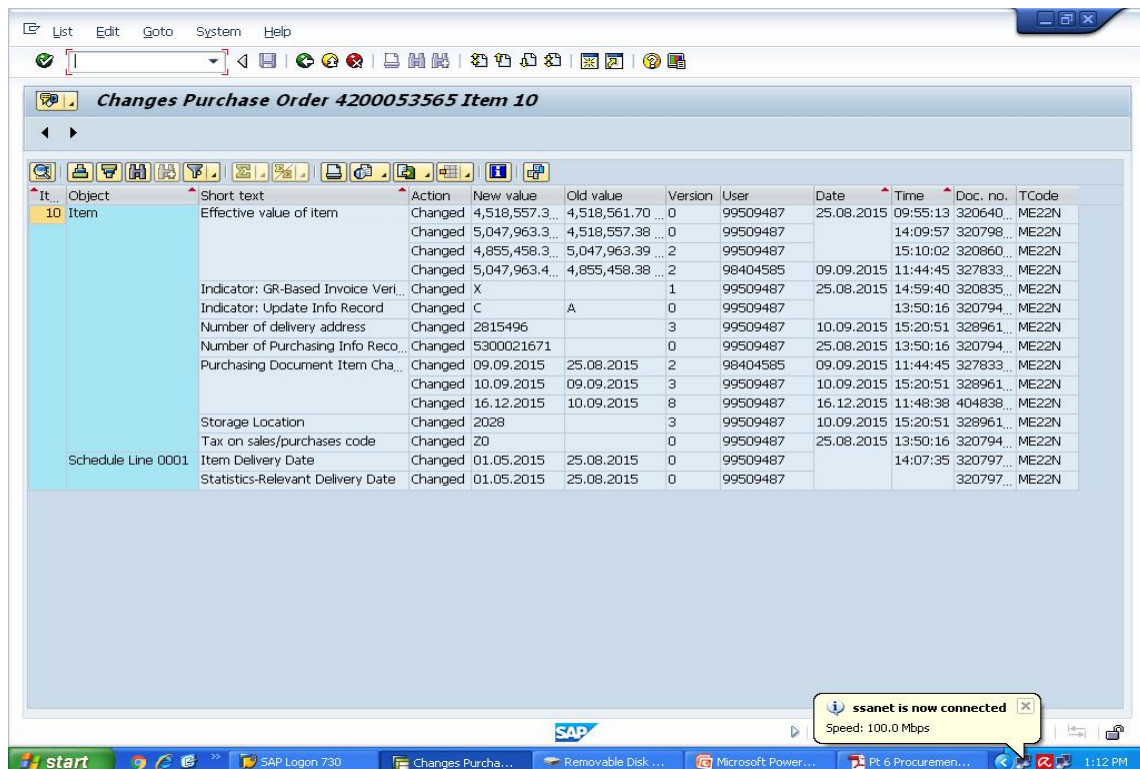


Fig: 6.36: To View Changes in a PO

The changes in the PO are displayed as below:



Screenshot 6.37: Changes in a PO Display

6.9.17 Delivery Schedule

It will give the Delivery Date and Status of Delivery as shown below:

The screenshot displays the SAP 'Need Based Order 4200053565 Created by SREERAM S'. The 'Delivery Schedule' tab is active, showing a table with columns: S., C, Delivery D..., Sched. Qty, Time, Stat. Del..., GR Qty, Purchase..., Req..., N..., Open Quantity, Sc..., and P... The table contains one row for item 10 (SGSN H/W CAT A) with a delivery date of 01.05.2015, a quantity of 1.000, and a status of 1. The bottom status bar shows 'PRD (1) 500' and 'PSE03ER3 | INS'.

Screenshot 6.38: Delivery Schedule

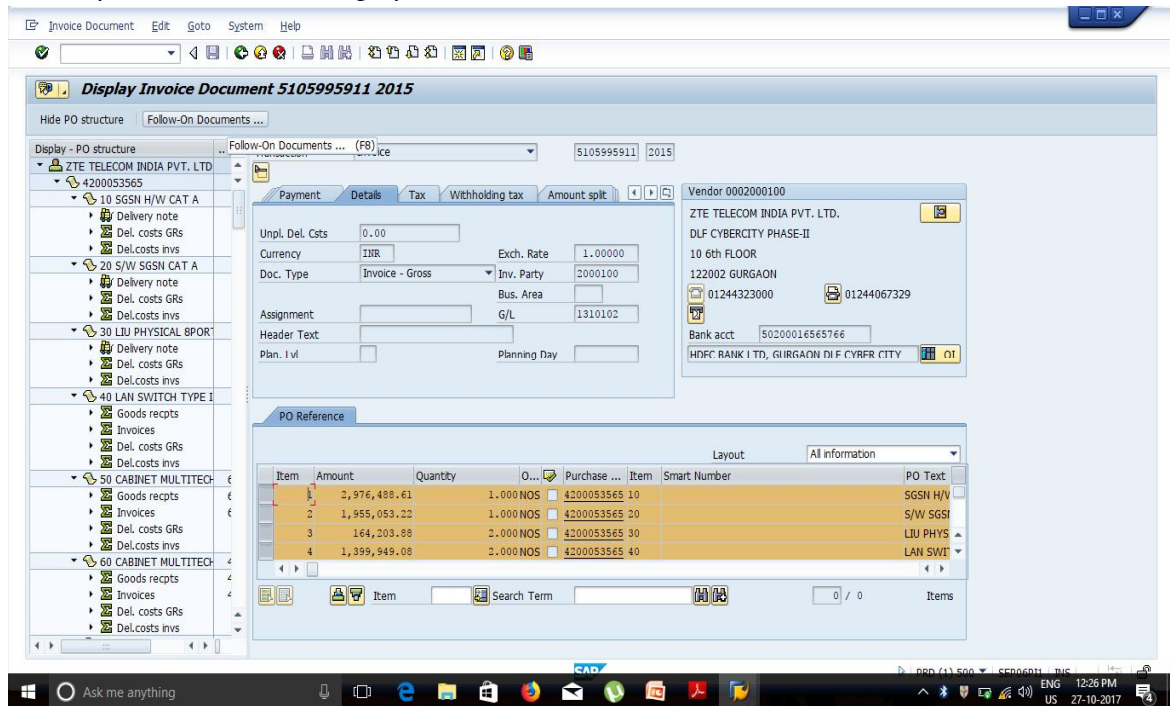
6.9.18 PO-Payment Status

Click PO History Display: To check the payment details for line item 5105913389, click the line item as shown below:

The screenshot displays the SAP 'Need Based Order 4200053565 Created by SREERAM S'. The 'Purchase Order History' tab is active, showing a table with columns: S., M., Material Do., Item, Posting Date, Quantity, Delivery cost, O., Amount in LC, L., Qty in OPUn, DelCostQty (OPUn), and O... The table contains multiple rows for item 10 (SGSN H/W CAT A) and item 30 (LIU PHYSICAL 8PORT EL...), showing various payment and delivery details. The bottom status bar shows 'PRD (1) 500' and 'PSE03ER3 | INS'.

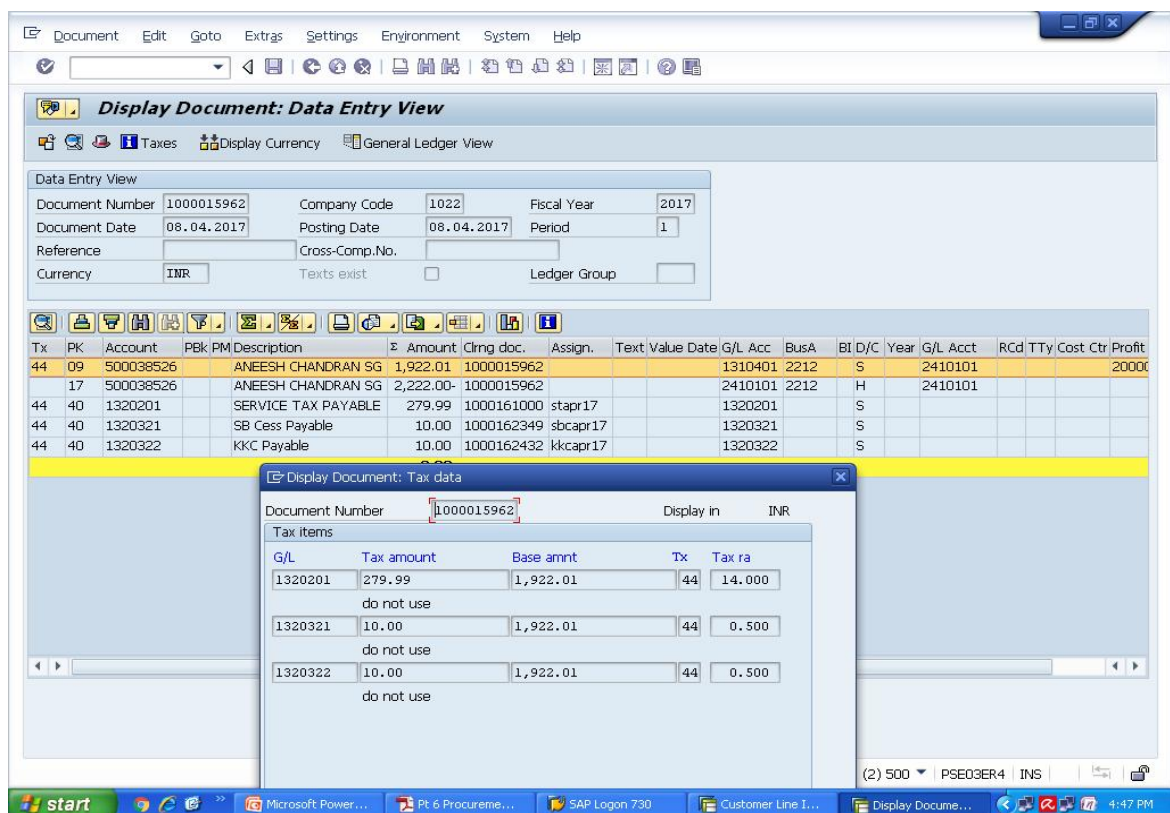
Screenshot 6.39: To View Payment status

The Payment Details are displayed as below:



Screenshot 6.40: Payment- Invoice Display

To view the Document, click the purchase doc number. Document is displayed as below:



Screenshot 6.41: Document

6.9.19 Accounting Document

To view the Accounting document, click the document and select 'Accounting Document' as below:

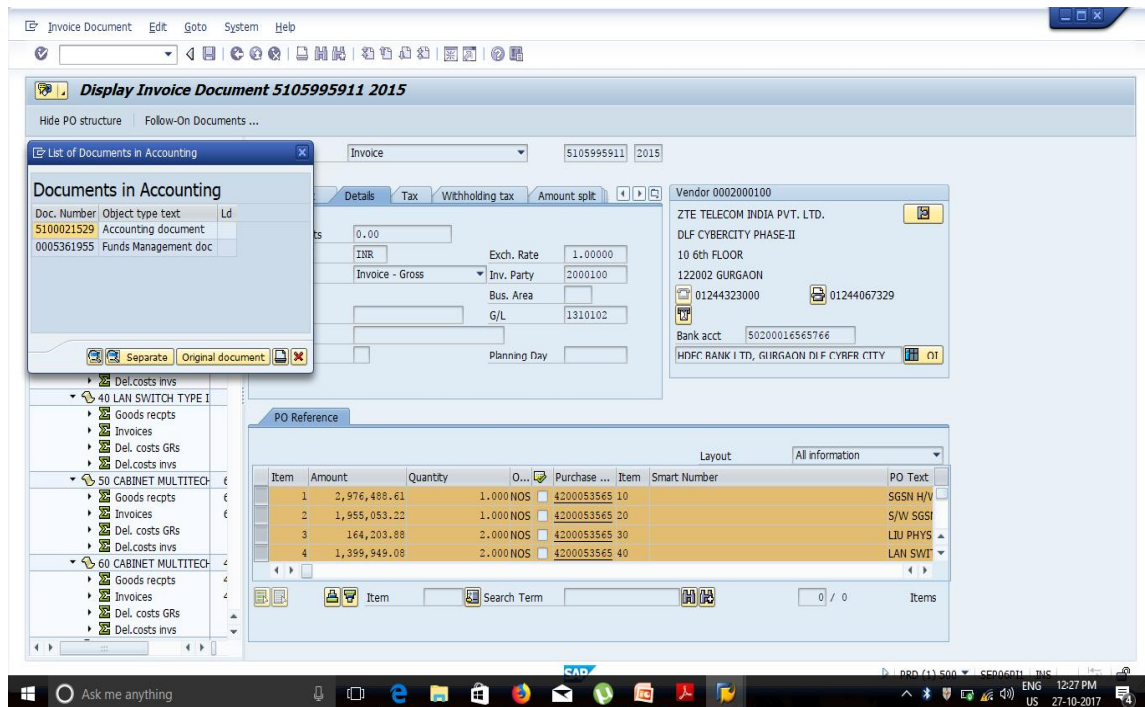


Fig. 6.42: To View Accounting Document

6.9.20 Clearing Document

Eg. To view the Clearing Document in r/o the first line item, click the line item.

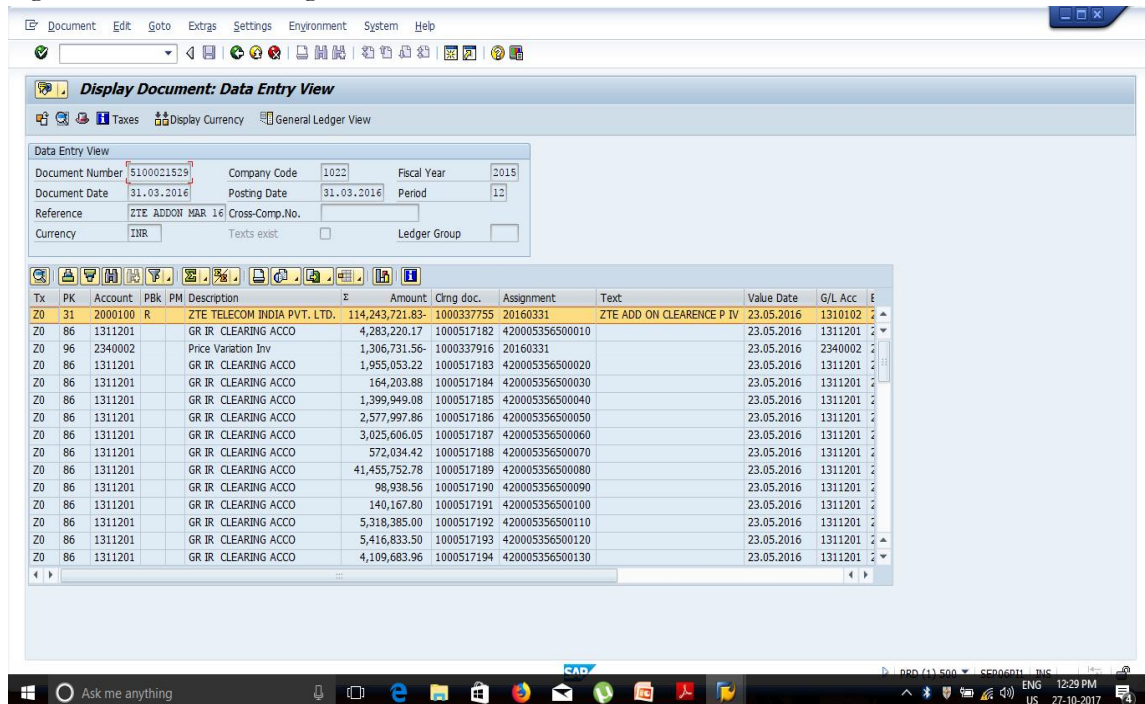


Fig. 6.43: To View Clearing Document

The Clearing Document is displayed as below:

Display Document: Line Item 001

Vendor: 2000100 ZTE TELECOM INDIA PVT. LTD. G/L Acc: 1310102
 Company Code: 1022 10 6th FLOOR
 BSNL - Kerala Telecom GURGAON Doc. no. 5100021829

Line Item 1 / Invoice / 31
 Amount: 114,243,721.83 INR
 Tax code: 20 Bus. place/sectn: 2201 / 2201


Additional Data
 Bus. Area: 2201
 Rline Date: 23.05.2016 Days/percent:
 Pmnt Block: R Invoice ref.: / / 0
 Pmt Method:
 Clearing: 31.03.2016 / 1000337755
 Assignment: 20160331
 Text: ZTE ADD ON CLEARANCE P IV Long text

Fig. 6.44: Clearing Document Display

6.9.21 Display Purchase Order by Order Number

Transaction Code	ME23N
Menu Path	Logistics>Materials Management>Purchase>Purchase order>Display

System by default displays the most recently opened Purchase order. To display another PO, type the PO number and execute.

Display purchase order can also be viewed from transaction **ME21N** by clicking on the  button.

Note: By default the PO No last searched by the user will be displayed. If you don't want to work with the defaulted purchase order, click on the 'Other Purchase order' button on the header bar (It has been shown with an arrow). Enter a unique purchase order number that requires to be displayed.

Purchase Order Edit Goto Environment System Help

Need Based Order 4200000142 Created by Amit negi

Document Overview On Print Preview Messages Personal Setting

Select Document: 1000002 Test Vendor Doc. date: 31.05.2019

PO: 4200000142

PO	Quantity	O	Deliv. Date	Net Price	Curr	Per	O	Matt Group	Pint	Stor. Location
V	10 EA	D	27.06.2019	2.00	INR	1	EA	1001029	2101	1000

Other Document

Fig. 6.45: To Display PO

The PO is displayed as below:

Fig. 6.46: PO Display

6.9.22 Display PO History

The purchase order history will give all the transactions (Qty supplied, invoice received, payment made etc) in connection with a PO till date. It offers different views like:

- The invoices received and their clearing value
- The quantity in "blocked stock"
- Delivery costs
- The assignment of GR and IR documents in the case of items subject to GR-based invoice verification

To display the PO history, select the item and choose ► Item ► Statistics ► PO history ►

To switch between views, choose Views.

To know whether a PO has been Paid

Go to the PO in display mode using TCode ME23N and click the tick icon.

Under the PO History tab, click on Material Document No.

Click on "Follow-on Documents" and pop-up will appear.

In the pop-up window, double click on accounting document number.

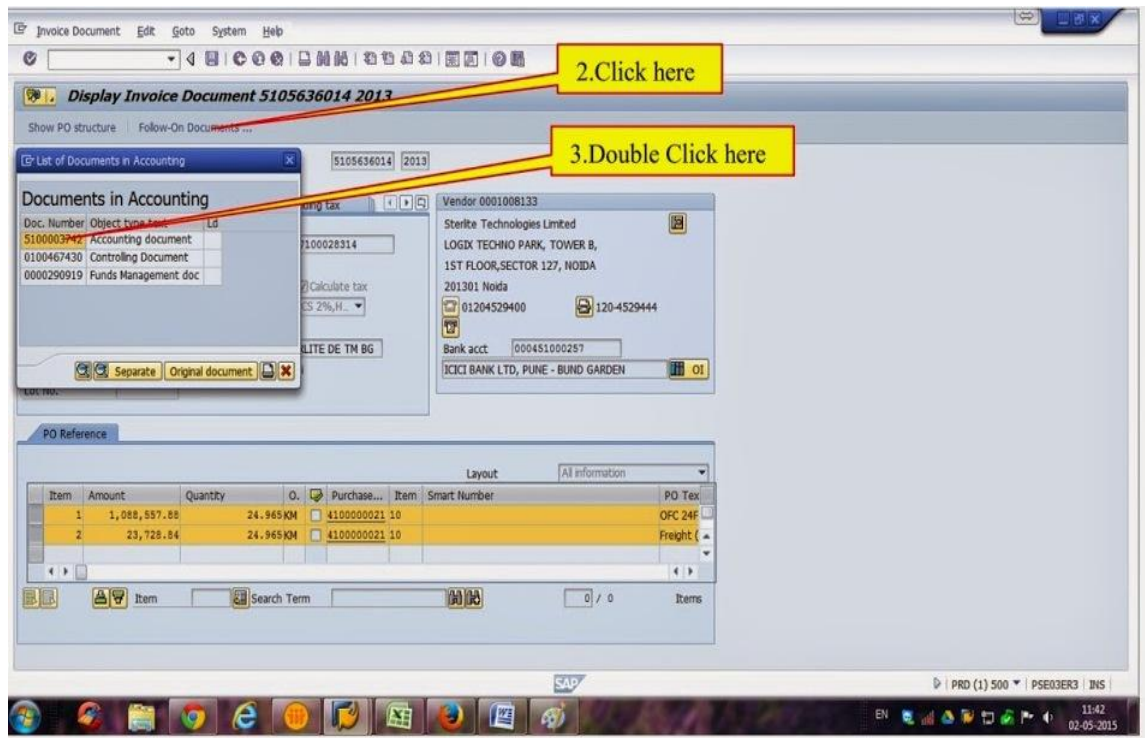


Fig. 6.47: To View PO History

in the following screen double click on Vendor Account No.1008133

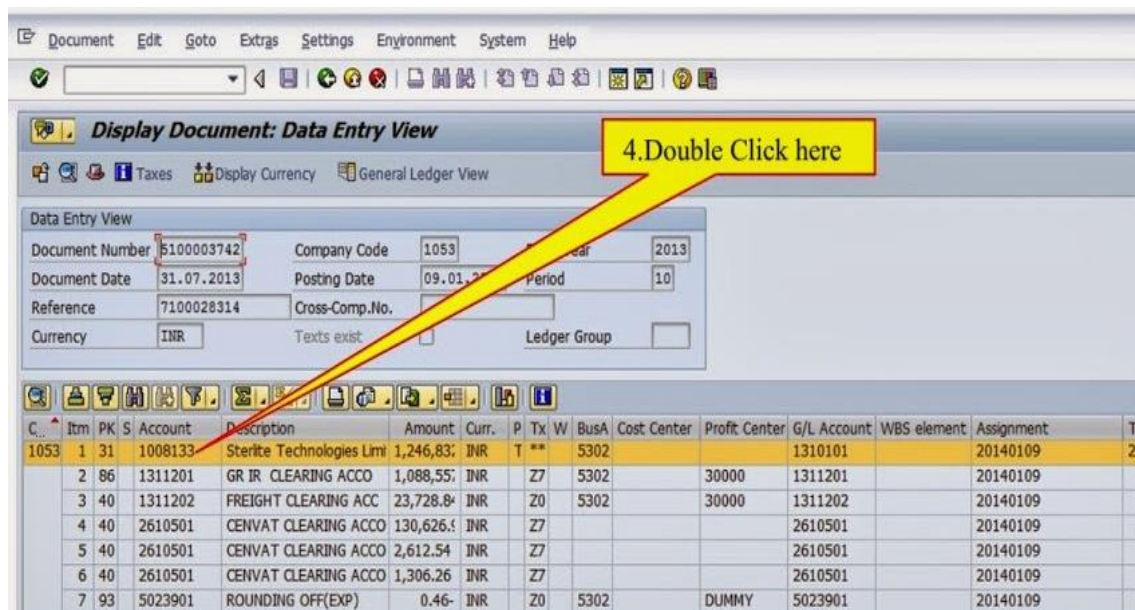


Fig. 6.48: To View PO History

The document is displayed as below:

Check the “Clearing” field. If the field is filled, it indicates that payment has been made. In this case, an amount of Rs 1246832 has been paid to the vendor.

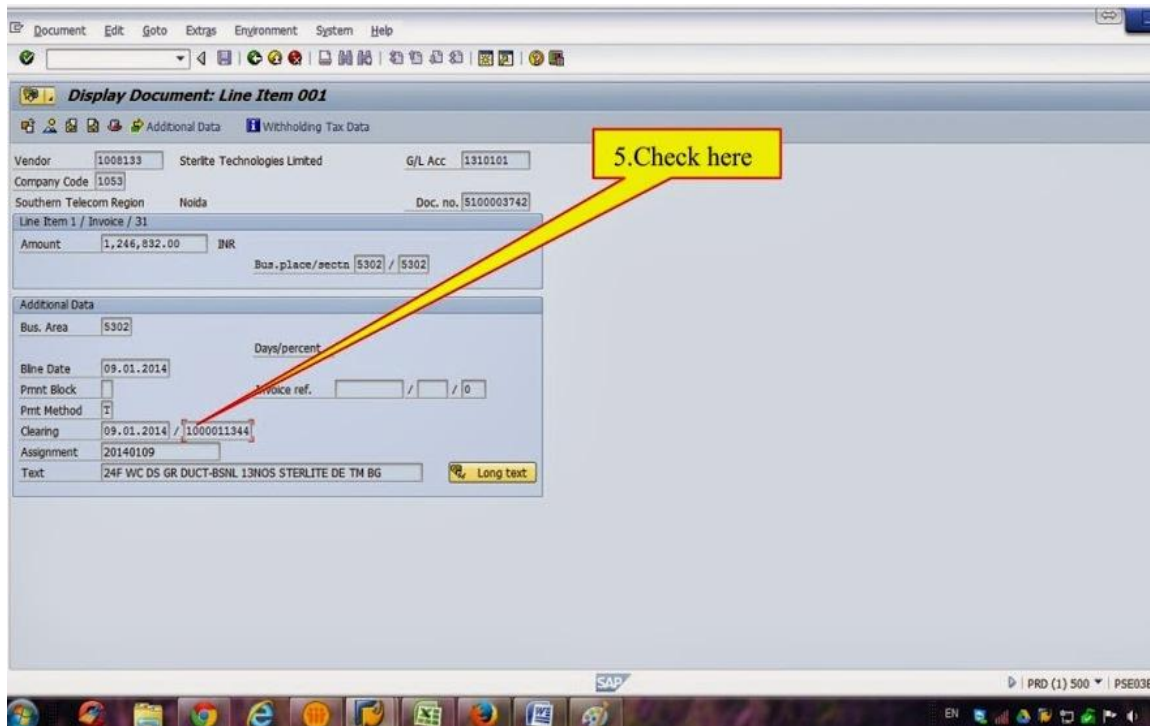


Fig. 6.49: To View PO History

Click the Clearing Document number for payment details.

6.10 Analysis of Purchase Orders

PO analysis can be made using reports for the following:

- A range of material numbers
- Purchasing group
- Requirement tracking number
- Material group
- Account assignment
- Listing of purchase orders for a given account assignment (for example, by cost center).
- Order value analysis
- ABC analysis of purchase orders, according to our criteria.
- PO number
- Listing of all purchase orders within a range of numbers.
- Archived purchasing documents
- Listing of POs that have been removed from the system and archived.
- Requirement tracking number- Listing of all purchasing documents created with reference to a range of purchase requisitions having a certain requirement tracking number. The analysis shows the requisitions for which purchase orders have already been created.
- Vendor/material
- Listing of purchase orders created for a particular vendor, material, or material group.

The following analysis can be made on PO Values:

- Totals analysis
- ABC analysis
- Analysis using comparison periods
- Frequency analysis

6.10.1 Order Values-wise Analysis

T/Code : MC\$0

PO Analysis By Value in r/o all Purchase Groups

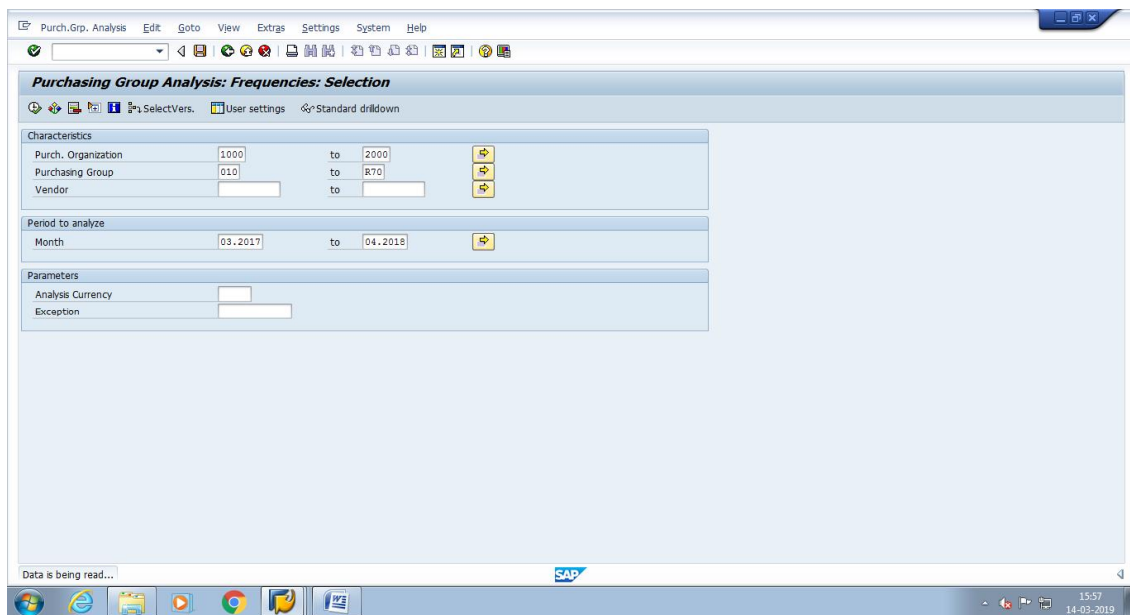


Fig. 6.50: PO Group Analysis

The result will be displayed s below:

The screenshot shows the SAP 'Purchasing Group Analysis: Frequencies: Basic List' screen. It displays a table with the following columns: 'Purch. Group', 'RFQs', 'POs', 'Contracts', 'SchedAgmt', and 'Deliveries'. The table lists various purchase groups and their corresponding values. The status bar at the bottom indicates 'No. of Purch. Group: 44'. The SAP logo is visible in the bottom right corner.

Purch. Group	RFQs	POs	Contracts	SchedAgmt	Deliveries
Total	377	528,704	1,672	0	1,288,329
MMCL:Corporate	0	159	0	0	379
MMCL:Factories	0	3,344	189	0	10,842
MMCL:Circles	0	22,793	36	0	64,600
MMCL:SSA	41	186,566	620	0	457,383
MMCL:Maint Reg HQ	0	4,091	2	0	7,076
MMCL:Maint Reg	0	11,358	88	0	32,197
MMCL:Proj HQ	4	4,227	1	0	12,329
MMCL:Proj Area	168	2,703	0	0	10,362
Tel IldiCorp	0	1	0	0	1
Tel IldiCorp	0	288	0	0	299
Tel CMIS:Corp	0	6	0	0	4
Tel CMIS:Circles	0	20,150	96	0	81,158
Tel VAS:Corp	0	2	0	0	6
Tel VAS:Circles	0	66	0	0	255
Tel EB:Circles	0	837	8	0	5,112
Admin:Corporate	0	1,005	0	0	2,499
Admin:Circles	0	9,170	3	0	17,979
Admin:SSA	24	37,533	24	0	77,133
Admin:Maint Reg	0	548	0	0	1,185
Admin:Projects	9	3,563	0	0	5,101
Admin:Tm	0	990	1	0	2,819
Civil:Circles	0	3,497	0	0	4,426
Civil:SSA	0	15,688	1	0	19,023
Civil:Tng center	0	13	0	0	17
Elect:Circles	0	2,950	21	0	5,237
Elect:SSA	0	37,770	28	0	59,455
Elect:Tng Centre	0	147	0	0	208

Fig. 6.51: PO Group Analysis Display

For Eg, to view the POs placed by 'IT Cell', click the line item. The POs placed by IT Cell are displayed as below:

Vendor	RFQs	POs	Contracts	SchedAgmt	Deliveries
Total	0	1,077	6	0	3,348
Icon Infotech Pvt	0	0	0	0	0
KJM GROUP SYSTEM S	0	2	0	0	2
GEETA MONITORS PVT	0	1	0	0	4
HEWLETT-PACKARD IN	0	1	0	0	1
REC International	0	1	0	0	1
ASHATEL INDIA PVT	0	1	0	0	1
UTSARCOM Ind	0	2	0	0	5
ZTE Telecom India	0	6	0	0	12
Nokia Solutions an	0	4	0	0	10
DIGITAL POWER SYST	0	1	0	0	1
ASIAN SECURITY FOR	0	16	0	0	22
BUDHANAGAR SALT L	0	0	0	0	32
DIXIT INFOTECH SER	0	1	0	0	1
NATH PETERS HYGEIA	0	5	0	0	69
S V ELECTRONICS LT	0	1	0	0	2
AFLAB LIMITED	0	1	0	0	2
SUNDICATE TRAVELS	0	1	0	0	4
AVISOFT TECHNOLOGIE	0	0	0	0	1
Himalaya Communica	0	1	0	0	1
S.V.R. XEROX AND S	0	1	0	0	1
NET TECH SERVICES	0	1	0	0	1
CORPORATE INFOTECH	0	1	0	0	114
HEL INVITECH LIMIT	0	6	0	0	69
CHANDIGARH IT SOLU	0	3	0	0	3
AM TOURS AND TRAVE	0	21	0	0	194

Screenshot 6.52: Purchasing Group Analysis

6.10.2 Month-wise Analysis

To know the month-wise split up of Corporate Office procurement, go to 'switch drill down' and select 'month'. The vendor-wise purchase value is displayed as below: (The result is sorted in descending order)

6.10.3 Vendor-wise Analysis

Go to 'switch drill down' in the menu and select 'vendor'. Vendor-wise purchase made by Corporate Office is displayed below:

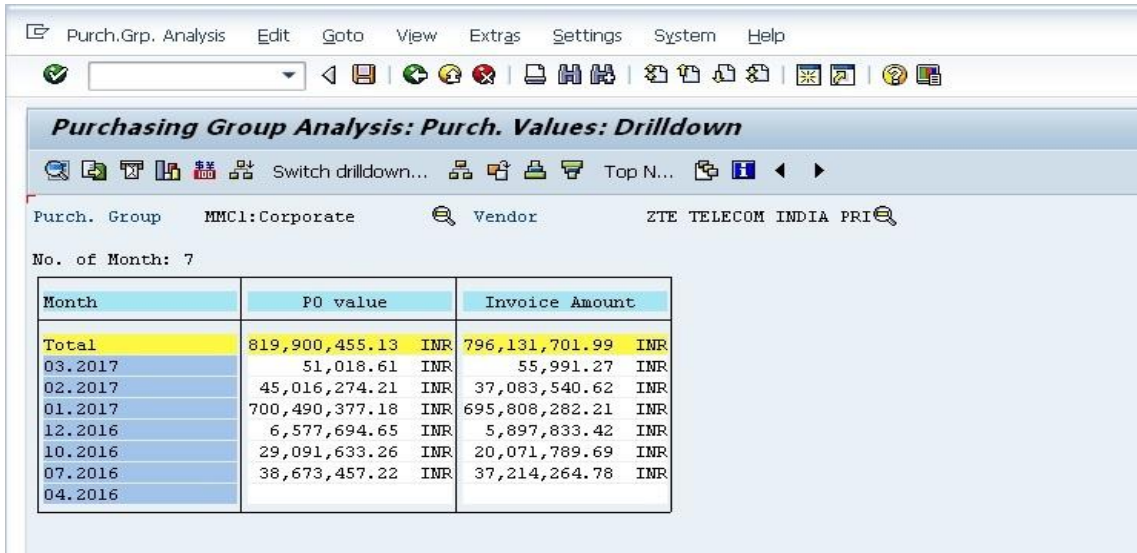
Vendor	PO value	Invoice Amount
Total	849,383,263.79 INR	825,872,499.05 INR
ZTE TELECOM INDIA	819,900,455.13 INR	796,131,701.99 INR
West Coast Optilin	18,264,140.40 INR	18,849,639.60 INR
TEK COMPONENTS PVT	5,529,650.00 INR	5,529,650.00 INR
SHYAM TELECOM LINE	3,026,938.00 INR	3,026,938.00 INR
JUSTICE AJIT PRAKA	867,000.00 INR	867,000.00 INR
TELECOMMUNICATIONS	390,412.50 INR	210,412.50 INR
K KUMAR	279,000.00 INR	201,000.00 INR
VIBHAKAR MISHRA	177,730.00 INR	177,730.00 INR
L.B. RAI	131,900.00 INR	131,900.00 INR
RAJIV TYAGI AND AS	118,405.00 INR	118,405.00 INR
Vijender Jain	100,000.00 INR	100,000.00 INR
DINESH AGNANI	99,000.00 INR	66,000.00 INR
RANDHIR BERI	92,700.00 INR	92,700.00 INR
K & COMPANY	86,630.00 INR	86,630.00 INR
NIRANJAN SINGH	38,500.00 INR	38,500.00 INR
D.S. MEHANDRU	36,000.00 INR	36,000.00 INR
Sondhi Navula Dala	31,800.00 INR	31,800.00 INR
DIPALI KHANNA	30,000.00 INR	20,000.00 INR
TRS LAW OFFICES	27,000.00 INR	27,000.00 INR
ELECTRICITY DISTRI	24,500.00 INR	24,500.00 INR
HANESH MOTORS	23,600.00 INR	0.00 INR
SANDHYA KOHLI	20,560.00 INR	20,560.00 INR
Sterilite Technolog	20,000.00 INR	20,000.00 INR
JAG MOHAN MISHRA	17,500.00 INR	17,500.00 INR
GANESH AGENCY B VE	14,760.00 INR	11,820.00 INR
Alora Electrostat	14,430.00 INR	14,430.00 INR

Fig. 6.53: Vendor-wise split up

It shows that bulk of the procurements was made from ZTE telecom (Rs 82 Cr).

Month-wise in r/o ZTE

To view the month-wise POs issued to M/s ZTE, click the line item of ZTE in the above screen and the result is displayed as below:



Purchasing Group Analysis: Purch. Values: Drilldown

Purch. Group: MM01:Corporate Vendor: ZTE TELECOM INDIA PRI

No. of Month: 7

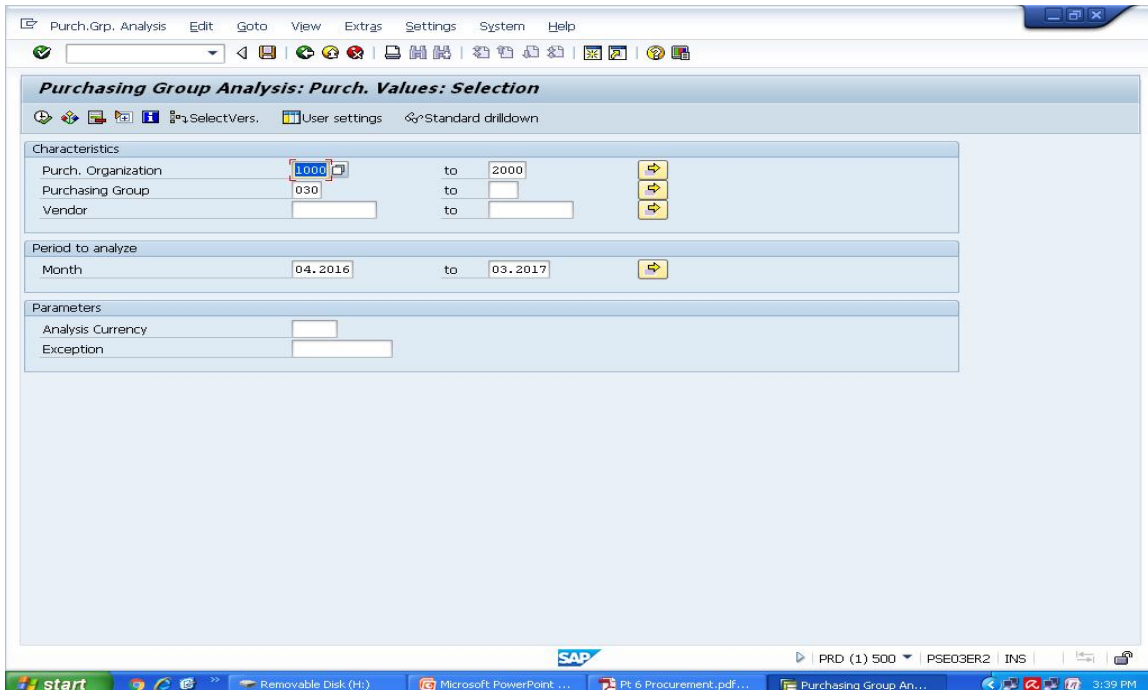
Month	PO value	Invoice Amount
Total	819,900,455.13 INR	796,131,701.99 INR
03.2017	51,018.61 INR	55,991.27 INR
02.2017	45,016,274.21 INR	37,083,540.62 INR
01.2017	700,490,377.18 INR	695,808,282.21 INR
12.2016	6,577,694.65 INR	5,897,833.42 INR
10.2016	29,091,633.26 INR	20,071,789.69 INR
07.2016	38,673,457.22 INR	37,214,264.78 INR
04.2016		

Fig. 6.54: Month-wise split up

It shows that maximum POs were issued in January 2017 (Rs 70.05 Cr).

Note: The above analysis can be done in respect of other Purchase Groups also by selecting the relevant Purchase Group Code.

For example, purchase made by Circles can be viewed by selecting Purchase Group 030 as below:



Purchasing Group Analysis: Purch. Values: Selection

Select Vers. User settings Standard drilldown

Characteristics

Purch. Organization: 1000 to 2000

Purchasing Group: 030 to

Vendor: to

Period to analyze

Month: 04.2016 to 03.2017

Parameters

Analysis Currency:

Exception:

Screenshot 6.55: Purchasing Group Analysis

For details, click the line item

Purch. Group	PO value	Invoice Amount
Total	17266809656.50 INR	14748642809.21 INR
MMCL:Circles	17266809656.50 INR	14748642809.21 INR

Screenshot 6.56: Purchasing Group Analysis

6.10.4 Purchase Group Analysis By Frequency

T/Code: MC\$2

It will display vendor-wise number of RFQs, POs, Contracts, Scheduled Agreements and Deliveries.

Purchasing Group Analysis: Frequencies: Selection

Characteristics

Purch. Organization	1000	to	2000
Purchasing Group	010	to	
Vendor		to	

Period to analyze

Month	04.2016	to	03.2017
-------	---------	----	---------

Parameters

Analysis Currency	
Exception	

Screenshot 6.57: Purchasing Group Analysis

The Vendor-wise details are displayed as below:

Purchasing Group Analysis: Frequencies: Drilldown

Purch. Group: MMCL:Corporate

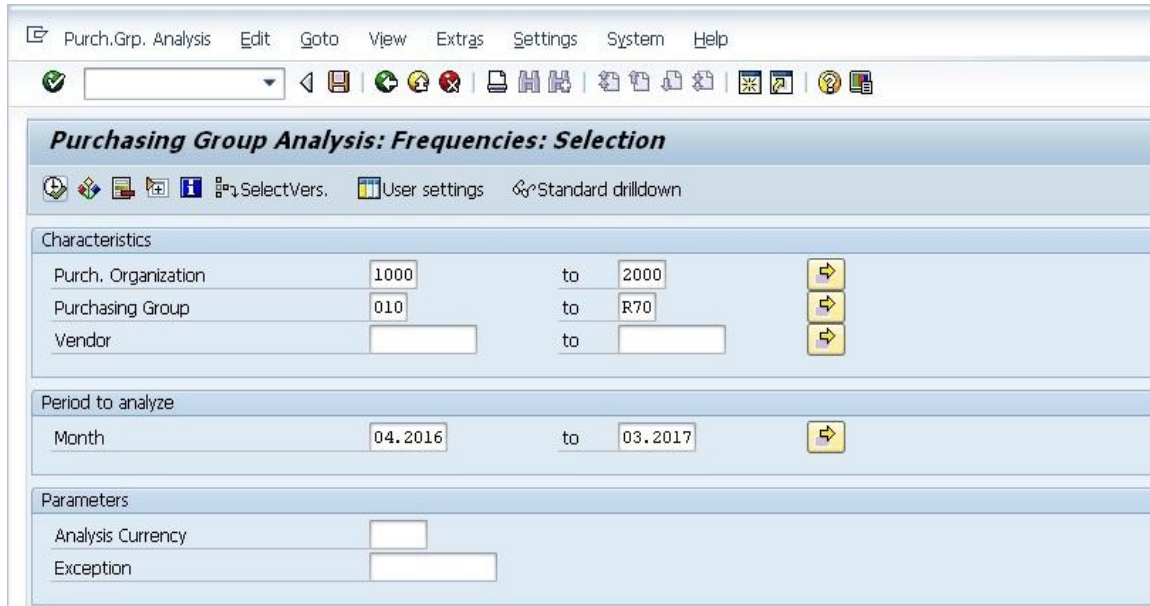
No. of Vendor: 35 Vendor POs

Vendor	RFQs	POs	Contracts	SchedAgmt	Deliveries
Total	0	65	4	0	128
ZTE TELECOM INDIA	0	7	1	0	37
West Coast Optilin	0	1	0	0	10
Vijender Jain	0	1	0	0	1
VIBHAKAR MISHRA	0	3	0	0	3
TRS LAW OFFICES	0	2	0	0	3
TELECOMMUNICATIONS	0	1	0	0	11
TEK COMPONENTS PVT	0	1	0	0	8
Sterlite Technolog	0	1	0	0	1
Sondhi Narula Dala	0	1	0	0	1
SINHA AND ASSOCIAT	0	1	0	0	1
SHYAM TELECOM LIMI	0	1	0	0	0
SANDHYA KOHLI	0	1	0	0	1
SAT BABA BUSINESS	0	1	0	0	1
S.KUMAR CREATION P	0	0	1	0	0
RANDHIR BERI	0	1	0	0	1
RAJIV TYAGI AND AS	0	4	0	0	3
PARVINDER KUMAR	0	0	0	0	0
NIRANJAN SINGH	0	1	0	0	1
MEGA TRADE CENTRE	0	1	0	0	0
MAHESH MOTORS	0	1	0	0	1
LOTUS LAW PARTNERS	0	1	0	0	1
L.B. RAI	0	5	0	0	5
K KUMAR	0	4	0	0	3
K & COMPANY	0	13	0	0	13
JUSTICE AJIT PRAKA	0	1	0	0	1
JAG MOHAN HISRA	0	1	0	0	1

Screenshot 6.59: Vendor-wise details

6.10.5 Analysis By Purchase Group

A Purchase Group is the key for a buyer or group of buyers responsible for certain category of procurement activities. Purchase Groups will be defined at a combination of departments (Telecom, Civil, Electrical, Marketing, Administration and Finance) and locations (Corporate, Factories, Circles, SSAs, Projects, Telecom Regions and Training Centres)



Purch.Grp. Analysis Edit Goto View Extras Settings System Help

Purching Group Analysis: Frequencies: Selection

SelectVers. User settings Standard drilldown

Characteristics

Purch. Organization 1000 to 2000

Purchasing Group 010 to R70

Vendor

Period to analyze

Month 04.2016 to 03.2017

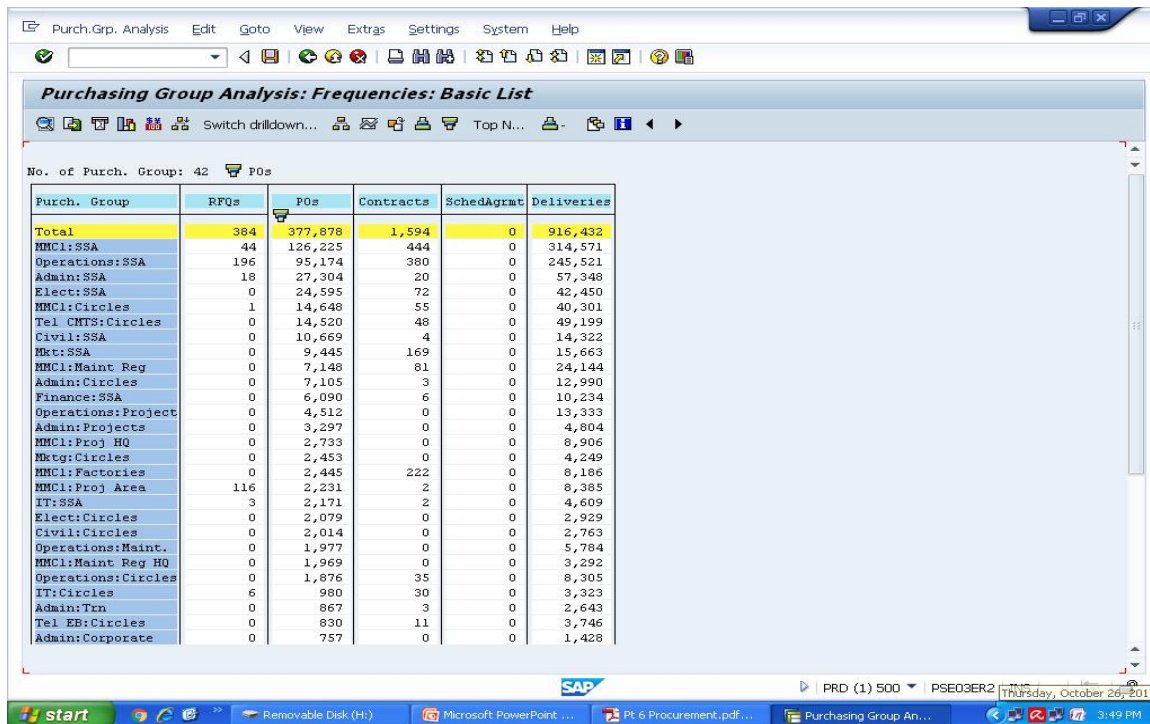
Parameters

Analysis Currency

Exception

Screenshot 6.61: Purchasing Group Analysis

Purchase Group-wise details are displayed as below:



Purch.Grp. Analysis Edit Goto View Extras Settings System Help

Purching Group Analysis: Frequencies: Basic List

Switch drilldown... Top N...

No. of Purch. Group: 42 P0s

Purch. Group	RFQs	POs	Contracts	SchedAgrmt	Deliveries
Total	384	377,878	1,594	0	916,432
MMCl:SSA	44	126,225	444	0	314,571
Operations:SSA	196	95,174	380	0	245,521
Admin:SSA	18	27,304	20	0	57,348
Elect:SSA	0	24,595	72	0	42,450
MMCl:Circles	1	14,648	55	0	40,301
Tel CMTS:Circles	0	14,520	48	0	49,199
Civil:SSA	0	10,669	4	0	14,322
Mkt:SSA	0	9,445	169	0	15,663
MMCl:Maint Reg	0	7,148	81	0	24,144
Admin:Circles	0	7,105	3	0	12,990
Finance:SSA	0	6,090	6	0	10,234
Operations:Project	0	4,512	0	0	13,333
Admin:Projects	0	3,297	0	0	4,804
MMCl:Proj HQ	0	2,733	0	0	8,906
Mktg:Circles	0	2,453	0	0	4,249
MMCl:Factories	0	2,445	222	0	8,186
MMCl:Proj Area	116	2,231	2	0	8,385
IT:SSA	3	2,171	2	0	4,609
Elect:Circles	0	2,079	0	0	2,929
Civil:Circles	0	2,014	0	0	2,763
Operations:Maint.	0	1,977	0	0	5,784
MMCl:Maint Reg HQ	0	1,969	0	0	3,292
Operations:Circles	0	1,876	35	0	8,305
IT:Circles	6	980	30	0	3,323
Admin:Ttn	0	867	3	0	2,643
Tel EB:Circles	0	830	11	0	3,746
Admin:Corporate	0	757	0	0	1,428

SAP PRD (1) 500 PSE03ER2 Thursday, October 26, 2017 3:49 PM

Screenshot 6.62: Purchasing Group analysis

6.10.6 ABC Analysis

The ABC Analysis is used for classifying vendors or materials by order value.

- A** : Percentage with a high order value.
- B** : Percentage with a medium order value.
- C** : Percentage with a low order value.

The ABC analysis allows us to determine the relative importance of the individual vendors in the vendor base. It provides us with an overview of any changes that may occur in the relationships with vendors. Go to 'Edit' in the top menu and select 'BC Analysis'.

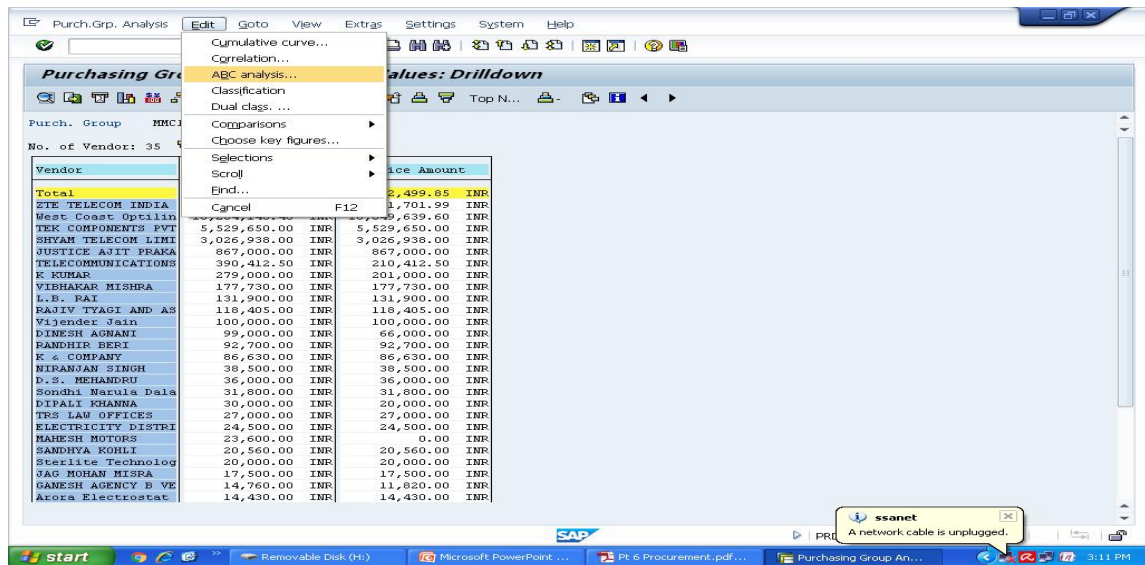
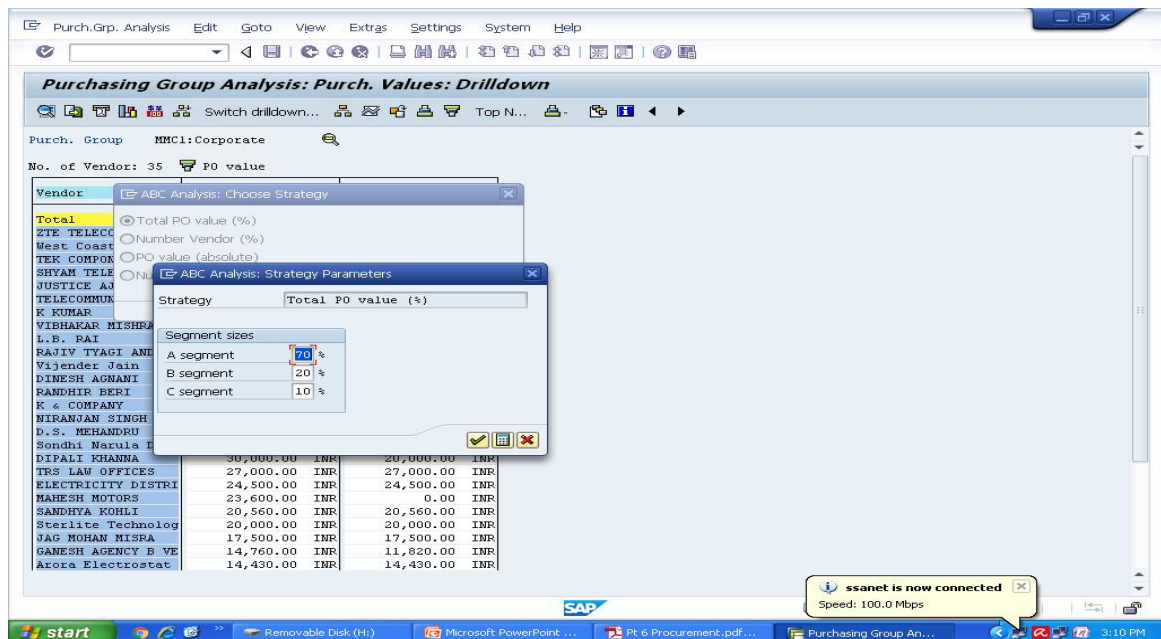


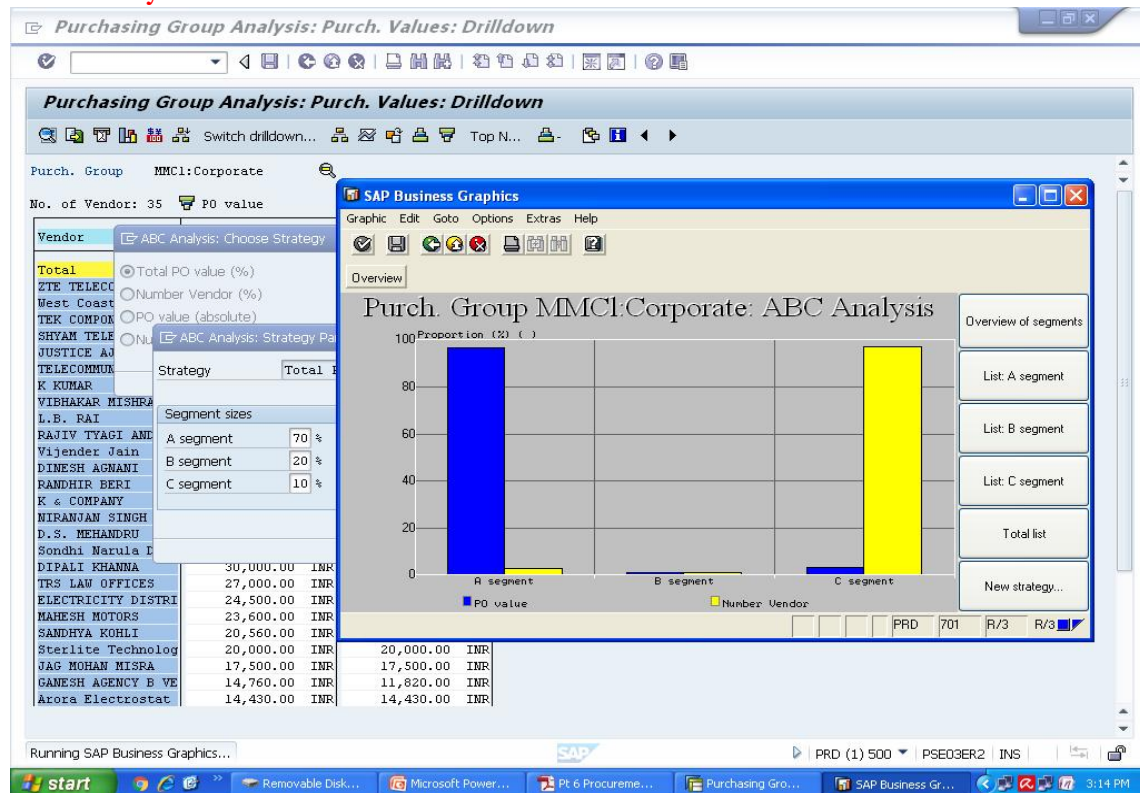
Fig. 6.63: ABC Analysisabc

Enter A, B, C values as below:



Screenshot 6.64: ABC Analysis

ABC Analysis Result



Screenshot 6.65: ABC Analysis

ABC Analysis List

ABC Analysis: PO value

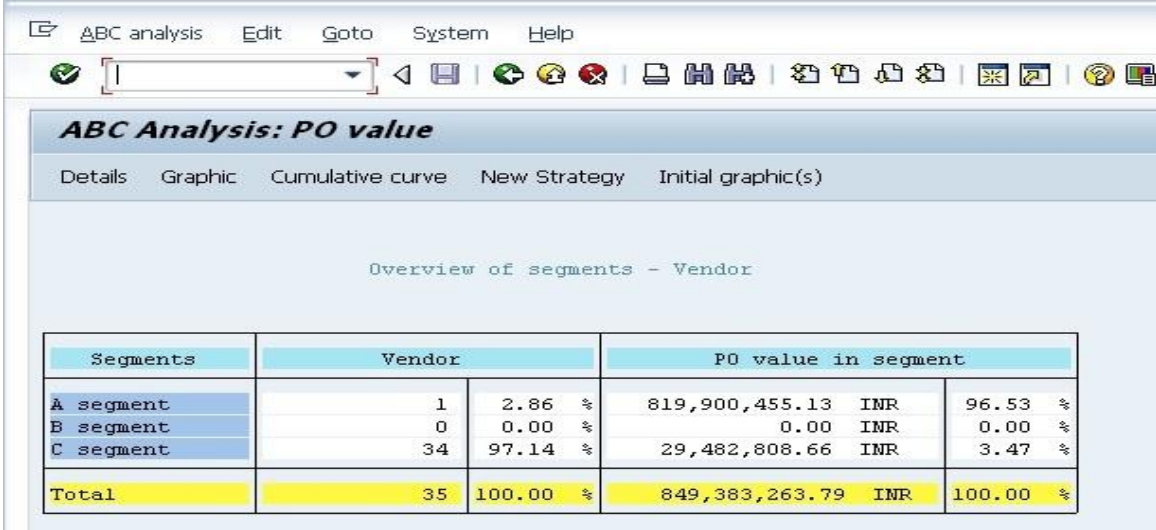
Graphic Initial graphic(s)

Total list

ABC ind.	Vendor	PO value
A	ZTE TELECOM INDIA	819,900,455.13 INR
C	West Coast Optilin	18,264,140.40 INR
C	TEK COMPONENTS PVT	5,529,650.00 INR
C	SHYAM TELECOM LIM	3,026,938.00 INR
C	JUSTICE AJIT PRAKA	867,000.00 INR
C	TELECOMMUNICATIONS	390,412.50 INR
C	K KUMAR	279,000.00 INR
C	VIBHAKAR MISHRA	177,730.00 INR
C	L.B. RAI	131,900.00 INR
C	RAJIV TYAGI AND AS	118,405.00 INR
C	Vijender Jain	100,000.00 INR
C	DINESH AGNANI	99,000.00 INR
C	RANDHIR BERI	92,700.00 INR
C	K & COMPANY	86,630.00 INR
C	NIRANJAN SINGH	38,500.00 INR
C	D.S. MEHANDRU	36,000.00 INR
C	Sondhi Narula Dale	31,800.00 INR
C	DIPALI KHANNA	30,000.00 INR
C	TRS LAW OFFICES	27,000.00 INR
C	ELECTRICITY DISTRI	24,500.00 INR
C	MAHESH MOTORS	23,600.00 INR
C	SANDHYA KOHLI	20,560.00 INR
C	Sterlite Technolog	20,000.00 INR
C	JAG MOHAN MISRA	17,500.00 INR
C	GANESH AGENCY B VE	14,760.00 INR
C	Azora Electrostat	14,430.00 INR

Screenshot 6.66: ABC Analysis

ABC Analysis- Overview of Segments



Segments	Vendor		PO value in segment		
A segment	1	2.86 %	819,900,455.13	INR	96.53 %
B segment	0	0.00 %	0.00	INR	0.00 %
C segment	34	97.14 %	29,482,808.66	INR	3.47 %
Total	35	100.00 %	849,383,263.79	INR	100.00 %

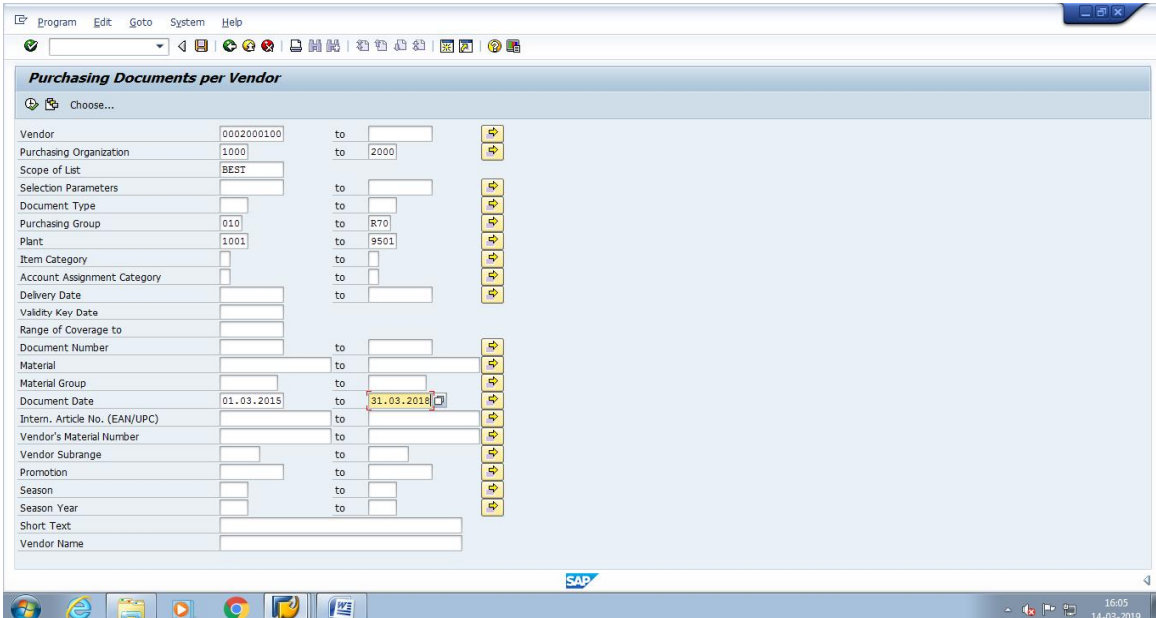
Screenshot 6.67: ABC Analysis

Unused POs: Since POs remaining open for an unreasonable period pose fraud risks, such cases are to be critically examined.

6.10.7 Vendor-wise details of POs

T/Code: ME2L

Details can be viewed for a particular vendor or for a range of vendors. (There are other variants also.) For Eg. To view the POs placed by M/s ZTE (Vendor Code 002000100) by all Purchase Groups.



Purchasing Documents per Vendor

Choose...

Vendor: 0002000100 to []

Purchasing Organization: 1000 to 2000

Scope of List: BEST

Selection Parameters: [] to []

Document Type: [] to []

Purchasing Group: 010 to R70

Plant: 1001 to 9501

Item Category: [] to []

Account Assignment Category: [] to []

Delivery Date: [] to []

Validity Key Date: [] to []

Range of Coverage to: []

Document Number: [] to []

Material: [] to []

Material Group: [] to []

Document Date: 01.03.2015 to 31.03.2015

Intern. Article No. (EAN/UPC): [] to []

Vendor's Material Number: [] to []

Vendor Subrange: [] to []

Promotion: [] to []

Season: [] to []

Season Year: [] to []

Short Text: []

Vendor Name: []

Screenshot 6.68: Purchasing Doc By Vendor

POs placed on ZTE are displayed as below. To view PO No 4200034128, click the PO number.

Purchasing Documents per Vendor

Print Preview PO History Changes Delivery Schedule Services

PO	Type	Vendor	Name	POp	Order	Date
Item	Material		Short Text		Mat. Group	
D I A Plnt SLoc			Order Qty	Un	Net Price	Curr. per Un
4200034128	ZNBC	2000100	ZTE TELECOM INDIA PVT. LTD.	230	01.04.2015	
00010	12007094		I/F ADDL MSC/MGW STM-1 OPT		100100301	
I	2123		0.000 NOS	0.00	INR	1 NOS
			Still to be delivered	0.000 NOS	0.00	INR 0.00 %
			Still to be invoiced	0.000 NOS	0.00	INR 0.00 %
00020	12009983		CARD MPITO (SGSN):GSM		1005007	
I	2123		0.000 NOS	0.00	INR	1 NOS
			Still to be delivered	0.000 NOS	0.00	INR 0.00 %
			Still to be invoiced	0.000 NOS	0.00	INR 0.00 %
00030	12011455		SGSN H/W Cat-C		100100301	
I	2123		0 EA	0.00	INR	1 EA
			Still to be delivered	0 EA	0.00	INR 0.00 %
			Still to be invoiced	0 EA	0.00	INR 0.00 %
00040	12011456		SGSN S/W Cat-C		100100301	
I	2123		0 EA	0.00	INR	1 EA
			Still to be delivered	0 EA	0.00	INR 0.00 %
			Still to be invoiced	0 EA	0.00	INR 0.00 %
4200034135	ZNBC	2000100	ZTE TELECOM INDIA PVT. LTD.	230	01.03.2015	
00010	12007094		I/F ADDL MSC/MGW STM-1 OPT		100100301	
I	2123		20.000 NOS	88,123.44	INR	1 NOS
			Still to be delivered	20.000 NOS	1,762,468.88	INR 100.00 %
			Still to be invoiced	20.000 NOS	1,762,468.88	INR 100.00 %
00020	12009983		CARD MPITO (SGSN):GSM		1005007	
I	2123		1.000 NOS	69,597.99	INR	1 NOS
			Still to be delivered	1.000 NOS	69,597.99	INR 100.00 %
			Still to be invoiced	1.000 NOS	69,597.99	INR 100.00 %
00030	12011455		SGSN H/W Cat-C		100100301	
I	2123		1 EA	1,630,905.79	INR	1 EA

Screenshot 6.69: Purchasing Doc By Vendor

The PO is displayed as below. It gives the PO No, material, order quantity, material price, delivery pending, Invoice pending etc.

Need Based Order 4200034128 Created by PATGAR G N

Document Overview On Print Preview Messages Personal Setting

Need Based Order 4200034128 Vendor 2000100 ZTE TELECOM INDIA P... Doc. date 01.04.2015

S...	Item	A	I	Material	Short Text	PO Quantity	O...	C Deliv. Date	Net Price	Curr...	Per	O...	Matl Group	Plnt	Stor. Location	B
10				12007094	I/F ADDL MSC/MGW STM	0.000 NOS	D	01.04.2015	0.00	INR	1	NOS	Material:Tel.	Karnataka - CMTS		
20				12009983	CARD MPITO (SGSN):GSM	0.000 NOS	D	01.04.2015	0.00	INR	1	NOS	Hardware -	Karnataka - CMTS		
30				12011455	SGSN H/W Cat-C	0 EA	D	01.04.2015	0.00	INR	1	EA	Material:Tel.	Karnataka - CMTS		
40				12011456	SGSN S/W Cat-C	0 EA	D	01.04.2015	0.00	INR	1	EA	Material:Tel.	Karnataka - CMTS		

Add Planning

Item [10] 12007094 , I/F ADDL MSC/MGW STM-1 ...

Material Data Quantities/Weights Delivery Schedule Delivery Invoice Conditions India Account Assignment Texts Delivery Address Confr...

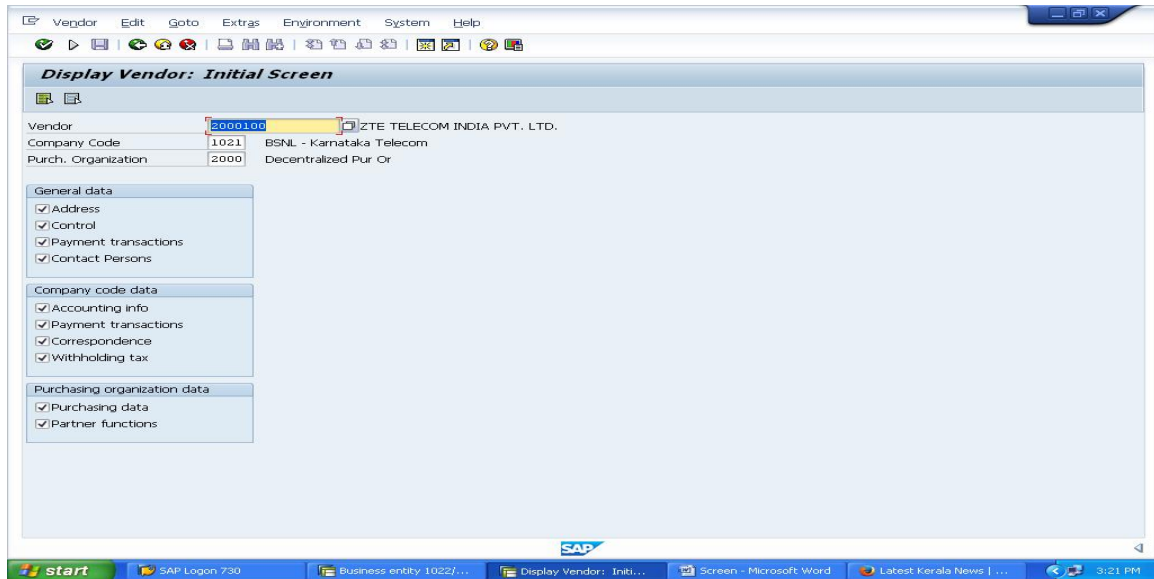
Material group 100100301 Revision Level
 Vendor mat. no. EAN/UPC
 Vendor sub-range
 Batch Vendor Batch InfoUpdate

Screenshot 6.70: Purchasing Doc By Vendor

Similarly PO details can be extracted for vendor, material, project, material group, Tracking No, PO No, supplying plant, service etc.

6.10.8 Display Vendor details

T/Code: XK06



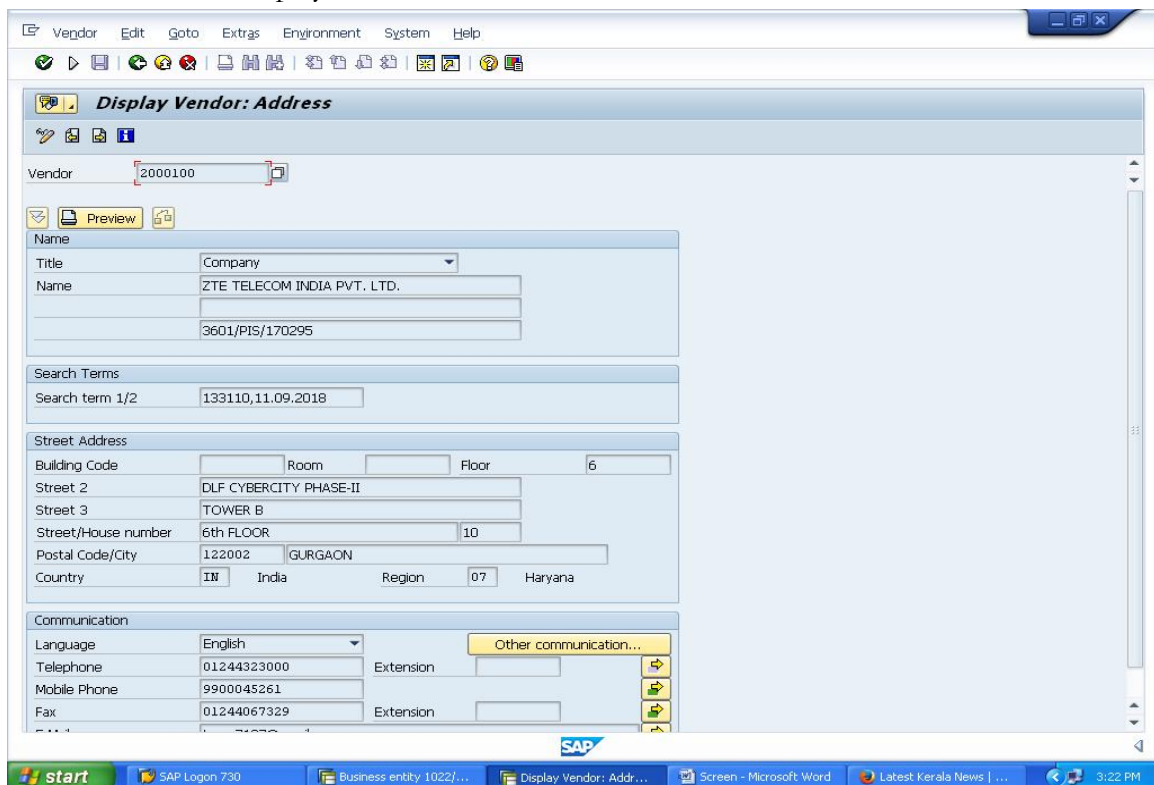
The screenshot shows the 'Display Vendor: Initial Screen' in SAP. The vendor number '2000100' is entered in the 'Vendor' field. The company code is '1021' and the purchasing organization is '2000'. The vendor name is 'ZTE TELECOM INDIA PVT. LTD.' and the company name is 'BSNL - Karnataka Telecom'. The screen displays several data groups with checkboxes for selection:

- General data:** Address, Control, Payment transactions, Contact Persons.
- Company code data:** Accounting info, Payment transactions, Correspondence, Withholding tax.
- Purchasing organization data:** Purchasing data, Partner functions.

The SAP logo is visible at the bottom of the window.

Screenshot 6.71: Display Vendor

Vendor details are displayed as below:



The screenshot shows the 'Display Vendor: Address' screen in SAP. The vendor number '2000100' is entered in the 'Vendor' field. The screen displays the following details:

- Name:** Title (Company), Name (ZTE TELECOM INDIA PVT. LTD.), Address (3601/PIS/170295).
- Search Terms:** Search term 1/2 (133110,11.09.2018).
- Street Address:** Building Code, Room, Floor (6), Street 2 (DLF CYBERCITY PHASE-II), Street 3 (TOWER B), Street/House number (6th FLOOR, 10), Postal Code/City (122002, GURGAON), Country (IN, India), Region (07, Haryana).
- Communication:** Language (English), Telephone (01244323000), Extension, Mobile Phone (9900045261), Fax (01244067329), Extension.

The SAP logo is visible at the bottom of the window.

Screenshot 6.72: Display Vendor

6.10.9 Vendor: Age-wise Analysis

T/Code: ZFI106_V will give the Open Items as on a particular date.

Eg. To view the age-wise analysis in r/o ZTE (Vendor Code 2000100)

The screenshot shows the SAP 'Vendor Appraisal with OI Sorted List' screen. The 'Vendor selection' section has 'Vendor account' set to 0002000100 and 'Company code' to 1100. The 'Reporting Time Frame' section has 'Fiscal Year' set to 16. The 'Line item selection' section has 'Open items at key date' set to 31.12.2018. The 'Further selections' section includes 'Fiscal Period' (16), 'Balance', 'Absolute total commitments', 'Master Record Recon. Account', 'Line Item Reconciliation Acc.', 'Posting Date', 'Document Date', 'Net Due Date', and 'Standard Documents' (checked). The SAP logo is visible at the bottom right of the window.

Screenshot 6.73: Age-wise Analysis

Open Items are displayed as below:

The screenshot shows the 'OI Sorted List for Key Date 31.12.2018 in Local Currency' table. The table has columns for CoCd, Vendor, Vendor Name, BusA, Special G/L Balances, Total balance in LC, Below 0 Days, From 1 To 20 Days, From 21 To 40 Days, and From 41 To 80 Days. The data row shows Vendor 2000100, ZTE TELECOM INDIA PVT. LTD., with a balance of 4,900,448.96 INR.

CoCd	Vendor	Vendor Name	BusA	Special G/L Balances	Total balance in LC	Below 0 Days	From 1 To 20 Days	From 21 To 40 Days	From 41 To 80 Days
11	2000100	ZTE TELECOM INDIA PVT. LTD.	2201	4,900,448.96-	4,900,448.96-				
				4,900,448.96-	4,900,448.96-				

Screenshot 6.74: Open Items

Click the line item for vendor line item display

The screenshot shows the 'Vendor Line Item Display' screen. The table displays line items for Vendor 2000100, ZTE TELECOM INDIA PVT. LTD. The table has columns for S Assignment, Vendor Cod, Document, Vendor Name, Posting Date, Doc. Type, Doc. Date, D, Amount in local cur., LCurr, Cing doc., and Text. The data row shows a line item with a balance of 4,900,448.96 INR.

S Assignment	Vendor Cod	Document	Vendor Name	Posting Date	Doc. Type	Doc. Date	D	Amount in local cur.	LCurr	Cing doc.	Text
20161228	0002000100	5100194239	ZTE TELECOM INDIA PVT. LTD.	28.12.2016	RT	20.09.2016	6	525,048.10-	INR		Retention on a/c of Part Rate of
		0002000100	ZTE TELECOM INDIA PVT. LTD.	28.12.2016	RT	20.09.2016	6	4,375,400.86-	INR		Retention on a/c of Part Rate of
								4,900,448.96-	INR		
								4,900,448.96-	INR		
								4,900,448.96-	INR		

Screenshot 6.75: Vendor Line Item Display

6.10.10 Vendor Balances and Special GL Transaction with Vendors

T/Code: FBL1N

Vendor Outstanding or Paid Invoices as well as Special GL Transaction with Vendors like EMD/SD received from Vendors, Noted items of Vendors etc can be seen through this Tcode.

Vendor selection

Vendor account: 2000100 to
Company code: 1100 to

Selection using search help

Search help ID
Search string
Search help

Line item selection

Status

Open items
Open at key date: 31.03.2018

Cleared items
Clearing date to
Open at key date to

All items
Posting date to

Type

Normal items
Special G/L transactions
Noted items

Screenshot 6.76: Vendor Line Item Display

Vendor Line items are displayed as below:

St	Assignment	Vendor Cod	DocumentNo	Vendor Name	Posting Date	Type	Doc. Date	S	DD	Amount in local cur.	LCurr	Cling doc.	Text
		20160131	0002000100	5100062275	ZTE TELECOM INDIA PVT. LTD.	31.01.2016	RT	31.01.2016		23,605,764.19	INR	1001670190	MIRO FOR 1ST MS OF LOT
		20180224	0002000100	1001670190	ZTE TELECOM INDIA PVT. LTD.	24.02.2018	SA	31.03.2016		23,605,764.19	INR	1001670190	clearing open items
										0.00	INR	1001670190	
		20150926	0002000100	5100056405	ZTE TELECOM INDIA PVT. LTD.	26.09.2015	RT	10.07.2015		13,005,185.00	INR	1001850643	INVOICE FOR IMPORTED
		20160331	0002000100	1001850643	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		13,005,185.00	INR	1001850643	trfr from foreign vend
										0.00	INR	1001850643	
		20160331	0002000100	1003779584	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	SA	31.03.2016		337,232,262.00	INR	1003779584	
		20160331	0002000100	1003779585	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		337,232,262.00	INR	1003779585	
										0.00	INR	1003779585	
		20160331	0002000100	1003779584	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		114,243,721.00	INR	1003779584	
		20160331	0002000100	1003779585	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		114,243,721.00	INR	1003779585	
										0.00	INR	1003779584	
		20160331	0002000100	1003779585	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		114,243,721.83	INR	1003779585	
		20160331	0002000100	5100143888	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	RE	31.03.2016		114,243,721.83	INR	1003779585	ZTE ADD ON CLEARANCE F
										0.00	INR	1003779585	
		20160331	0002000100	1003780175	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		117,180,685.00	INR	1003780175	
		20160331	0002000100	1003780175	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	AB	31.03.2016		117,180,685.00	INR	1003780175	
		20160331	0002000100	5100143618	ZTE TELECOM INDIA PVT. LTD.	31.03.2016	RE	31.03.2016		114,243,721.00	INR	1003780175	ZTE ADD PYMT MIRO 31.

Screenshot 6.77: Vendor Line Items

6.10.11 Vendor Balance Report

This report will give the vendor-wise OB, debit for the month, cumulative debit, credit for the month, cumulative credit and net balance.

The screenshot shows the 'VENDOR BALANCE REPORT' form. It includes fields for Co. Code (1063), Account Group (2001), Vendor, Business Area (6304), Spl GL Indicator, Noted Item (checkbox), Fiscal Year (2015), and Period (1). Annotations with arrows point to these fields, explaining their purpose: 'Execute after filling all relevant fields' points to the search icon; 'Give Company Code of the Circle' points to Co. Code; 'Give Vendor Account Group for report of all vendors in a specific group' points to Account Group; 'To get a report for specific vendor(s), give the vendor code(s) here' points to Vendor; 'Give BA for getting report for a specific BA' points to Business Area; 'Give Special GL Indicator for getting report for a specific Spl GL item' points to Spl GL Indicator; 'Tick this check box for getting report on noted items' points to the Noted Item checkbox; 'Give Fiscal for which report is being taken' points to Fiscal Year; and 'Give Period of the month for which report is being taken' points to Period.

Screenshot 6.78: Vendor balance

Vendor Balance Report is displayed as below:

The screenshot displays the 'VENDOR BALANCE REPORT' table. The table has columns for Vendor, Name 1, Opening Balance, Debit for the Month, Cumulative Debit, Credit for the Month, Cumulative Credit, and Net Balance. The data is sorted by Vendor ID. The first few rows show vendors like Unidentified_Vendor_BSNL, INDIAN OIL CORPORATION LTD, and BHARAT PETROLEUM CORPORATION LTD. The table is scrollable, and the bottom of the screenshot shows the SAP logo and some system information.

Vendor	Name 1	Opening Balance	Debit for the Month	Cumulative Debit	Credit for the Month	Cumulative Credit	Net Balance
00010135	Unidentified_Vendor_BSNL	5,141,794.00	0.00	0.00	0.00	0.00	5,141,794.00
00010452	INDIAN OIL CORPORATION LTD	21,444.00	0.00	0.00	0.00	0.00	21,444.00
00010452	BHARAT PETROLEUM CORPORATION LTD	52,189.00	146,332.00	0.00	164,932.00	0.00	33,589.00
00010452	PRECISION INSTRUMENTS CORPORATIO	17,835.00	0.00	0.00	0.00	0.00	17,835.00
00010452	MICRONOVA IMPEX PVT LTD	15,875.00	0.00	0.00	0.00	0.00	15,875.00
00010452	PURMA PLAST PVT LTD	8,594,278.89	0.00	0.00	0.00	0.00	8,594,278.89
00010452	ITI LIMITED	1,448,003.00	0.00	0.00	0.00	0.00	1,448,003.00
00010452	DURALINE INDIA PVT LTD	16,046.00	0.00	0.00	0.00	0.00	16,046.00
00010452	JOTINDRA STEEL ANDTUBES LTD	23,792.00	0.00	0.00	0.00	0.00	23,792.00
00010453	FIRST OFFICE SOLUTIONS	856.00	0.00	0.00	0.00	0.00	856.00
00010454	PAIR CABLES	31,790.00	0.00	0.00	0.00	0.00	31,790.00
00010455	ANTONY P	11,760.00	11,760.00	0.00	0.00	0.00	0.00
00010455	KEITH ELECTRONICS PVT LTD	38,930.00	0.00	0.00	0.00	0.00	38,930.00
00010455	RICOH INDIA LIMITED	3,304.00	2,028.00	0.00	0.00	0.00	1,276.00
00010458	SARAVANA KUMAR V	1,579,150.00	0.00	0.00	0.00	0.00	1,579,150.00
00010458	BGD CONSTRUCTIONS	471,500.00	0.00	0.00	0.00	0.00	471,500.00
00010458	B GANGADHARAM	98,710.00	0.00	0.00	0.00	0.00	98,710.00
00010459	DINESH AND CO	139,809.00	0.00	0.00	0.00	0.00	139,809.00
00010460	SURYA INFRA SERVICES	106,140.00	0.00	0.00	0.00	0.00	106,140.00
00010460	R BOSE PERUMAL	30,000.00	0.00	0.00	0.00	0.00	30,000.00
00010460	RAJA ENGINEERING WORKS	416,159.60	0.00	0.00	0.00	0.00	416,159.60
00010460	P SANGAIAH	480,000.00	0.00	0.00	0.00	0.00	480,000.00
00010460	V KALIRAJ	1,083,454.00	0.00	0.00	0.00	0.00	1,083,454.00
00010460	V SARAVANAKUMAR	1,659,626.00	0.00	0.00	0.00	0.00	1,659,626.00
00010460	SRI AMMAN CONSTRUCTION	111,708.00	0.00	0.00	0.00	0.00	111,708.00
00010460	K MADHAIYAN	740,299.00	0.00	0.00	0.00	0.00	740,299.00
00010460	L G ENTERPRISES	36.00	0.00	0.00	0.00	0.00	36.00
00010460	CLEAN CARE SERVICE CENTRE	32,246.00	32,246.00	0.00	0.00	0.00	0.00
00010460	P KUMARIKANNAN	12,520.00	12,520.00	0.00	0.00	0.00	0.00
00010460	UNITECH ASSOCIATES	25,479.00	0.00	0.00	0.00	0.00	25,479.00
00010460	M MURUGESAN	56,701.00	0.00	0.00	0.00	0.00	56,701.00
00010460	A KALIMUTHU	21,452.00	0.00	0.00	0.00	0.00	21,452.00
00010460	THE PROFESSIONAL COURIERS	274.00	0.00	0.00	0.00	0.00	274.00
00010460	SRI MEENAKSHI RCC PIPES	741,048.00	44,999.00	0.00	0.00	0.00	696,049.00
00010460	SRI ARUL MURUGAN RCC PIPES	45,120.00	35,250.00	0.00	0.00	0.00	9,870.00
00010460	D SELVAKUMAR	681,356.00	0.00	0.00	0.00	0.00	681,356.00
00010460	SRINIVAS TELECOM WORKS	795,737.00	0.00	0.00	0.00	0.00	795,737.00
00010460	S P VEERASAMY	0.00	44,100.00	0.00	44,100.00	0.00	0.00
00010460	RANCOM	1,280,738.00	0.00	0.00	0.00	0.00	1,280,738.00
00010460	TECH INDIA ENGG	165,026.00	135,780.00	0.00	0.00	0.00	29,246.00
00010460	PRABA CONSTRUCTION	989,063.00	0.00	0.00	0.00	0.00	989,063.00

Screenshot 6.79: Vendor Balance Report

6.10.12 Display PO Values

T/Code: MC\$N

Eg: PO values for Purch.organization 2000, Plant 2201 to 2212 for the period 2015-16

The screenshot shows the SAP 'Material Analysis: Purchasing Values: Selection' screen. It includes fields for 'Purch. Organization' (2000), 'Material', 'Plant' (2201), 'Period to analyze' (Month 04.2015 to 03.2017), and 'Parameters' (Analysis Currency, Exception).

Screenshot 6.80: Material Analysis

Material Analysis is displayed as below:

The screenshot shows the 'Material Analysis: Purchasing Values: Basic List' screen. It displays a table with columns: Material, PO value, GR value, Invoice Amount, PO price, and Invoice price. The table lists various materials and their corresponding values in INR.

Material	PO value	GR value	Invoice Amount	PO price	Invoice price
Total	138327746445.55 INR	8746764,673.82 INR	8503060,403.64 INR		
PAPER ZEROX A4	109129501844.07 INR	318,639.50 INR	318,640.00 INR	50,328.59 INR	164.25 INR
AMF GALVANISHED	16075015172.40 INR	10,720,380.00 INR	10,720,380.00 INR	765,221.84 INR	3,572.27 INR
INSULATION TAPE	7366157,189.58 INR	5340510,262.05 INR	5159763,645.07 INR		
S/W RNC TYPE-II	953,548,331.14 INR	7,154,680.79 INR	7,127,792.48 INR	1,259.64 INR	12.36 INR
H/W MODE-B REL6 UP	564,420,074.13 INR	502,443,723.70 INR	564,834,654.07 INR	47,035,006.18 INR	47,069,554.51 INR
S/W MODE-B REL6 UP	281,742,427.69 INR	252,140,115.48 INR	281,885,214.33 INR	220,628.37 INR	220,740.18 INR
CABLE FEEDER 7/8 C	248,651,900.36 INR	221,287,626.85 INR	248,820,123.86 INR	161,777.42 INR	161,886.87 INR
DROP WIRE SELF SUP	143,669,572.74 INR	49,177,344.91 INR	50,058,745.92 INR	179.05 INR	178.02 INR
H/W Mode B 1/1/1 R	132,389,302.08 INR	67,130,783.82 INR	64,651,978.00 INR	3,082.47 INR	5,393.73 INR
DISCRETE WIRE CONN	130,537,702.10 INR	43,676,374.52 INR	48,809,702.03 INR	188,094.67 INR	187,729.62 INR
OFC AERIAL 4F	115,876,391.32 INR	8,101,393.76 INR	8,038,919.39 INR	5.39 INR	0.75 INR
BTY SET VRLA 48V 4	100,888,844.58 INR	1,669,519.75 INR	1,578,659.31 INR	13,819.50 INR	10,596.52 INR
BTY SET VRLA 48V 6	95,991,056.64 INR	65,448,129.24 INR	40,077,196.25 INR	147,678.55 INR	148,434.06 INR
CABLE US 50(A)/0.5	91,441,487.88 INR	50,100,401.13 INR	33,398,178.11 INR	220,340.93 INR	215,472.12 INR
H/W BTS-RRH-4/4/4	82,240,583.50 INR	71,470,516.34 INR	58,551,443.71 INR	90,781.49 INR	181,593.72 INR
STM 16 MADM	77,089,720.20 INR	68,982,180.64 INR	77,141,793.89 INR	213,544.93 INR	213,689.18 INR
H/W DIGITAL MW 15M	76,619,914.83 INR	77,642,863.73 INR	114,014,191.31 INR	248,765.96 INR	471,133.02 INR
TELEPHONE INSTRUME	74,646,289.95 INR	66,867,502.75 INR	74,736,145.93 INR	248,820.97 INR	249,120.49 INR
MNG PAN_SWITCH	70,756,435.97 INR	43,674,799.81 INR	43,481,882.43 INR	255.55 INR	488.82 INR
H/W Combo pots (AD	68,391,480.84 INR	34,864,605.76 INR	0.00 INR	594,708.53 INR	0.00 INR
H/W POTS ONLY PORT	66,883,198.51 INR	34,718,464.14 INR	0.00 INR	1,096.45 INR	0.00 INR
CABLE US 20(UA)/0.	65,008,209.94 INR	34,652,862.61 INR	0.00 INR	374.10 INR	0.00 INR
INSTL MAT RRH GRNF	62,998,256.96 INR	63,673,192.33 INR	58,553,834.83 INR	29,987.46 INR	60,112.86 INR
OFC 24F	60,543,436.49 INR	54,248,958.38 INR	60,611,432.97 INR	30,408.56 INR	30,442.71 INR
CABLE US 5/0.5	58,587,507.76 INR	60,425,242.95 INR	60,269,210.41 INR	28,017.77 INR	37,620.57 INR
H/W MODE-B REL6 UP	58,572,580.00 INR	25,577,711.91 INR	22,302,081.33 INR	8,484.04 INR	12,054.02 INR
	57,983,991.96 INR	51,794,655.67 INR	57,873,814.30 INR	168,069.54 INR	167,750.19 INR

Screenshot 6.81: Material Analysis

To view the POs for AMF galvanized, highlight the line item, go to Extras in menu bar and select 'document information' and click 'for material'.

Material	PO value	Amount	PO price	Invoice price
Total	138327746445.55 INR	138327746445.55 INR	2003000403.64 INR	
PAPER XEROX A4	109129501844.07 INR	318,639.50 INR	318,640.00 INR	50,328.59 INR
AMP GALVANISHED	16075015172.40 INR	10,720,380.00 INR	10,720,380.00 INR	765,221.84 INR
INSULATION TAPE	7366157,189.58 INR	5340510,262.05 INR	5159763,645.07 INR	
S/W RNC TYPE-II (S)	564,420,074.13 INR	7,154,680.79 INR	7,127,792.48 INR	1,259.64 INR
H/W NODE-B REL6 UP	281,742,427.69 INR	502,443,723.70 INR	564,834,654.07 INR	47,035,006.18 INR
S/W NODE-B REL6 UP	246,651,900.36 INR	252,140,115.48 INR	281,885,214.33 INR	220,628.37 INR
CABLE FEEDER 7/8 C	143,669,572.74 INR	221,287,626.85 INR	246,820,123.86 INR	161,777.42 INR
DROP WIRE SELF SUP	132,389,302.08 INR	49,177,344.91 INR	50,058,745.92 INR	179.05 INR
H/W Node B 1/1/1 R	130,537,702.10 INR	67,130,783.82 INR	64,651,978.00 INR	3,082.47 INR
DISCRETE WIRE CORR	115,876,391.32 INR	43,676,374.52 INR	48,809,702.03 INR	188,094.67 INR
OFC AERIAL 4F	100,888,844.58 INR	8,101,393.76 INR	8,038,919.39 INR	5.39 INR
RTY SET VARLA 48V 4	95,991,056.64 INR	1,669,519.75 INR	1,578,659.31 INR	13,819.50 INR
RTY SET VARLA 48V 6	91,441,487.88 INR	65,448,129.24 INR	40,077,196.25 INR	147,678.55 INR
CABLE UG 50(A)/0.5	62,240,583.50 INR	50,100,401.13 INR	33,398,178.11 INR	220,340.93 INR
H/W RTS-RRH-4/4/4	77,089,720.20 INR	71,470,516.34 INR	58,551,443.71 INR	90,781.49 INR
STM 16 MADM	74,646,289.95 INR	68,982,180.64 INR	77,141,793.89 INR	213,544.93 INR
H/W DIGITAL MW 15M	70,756,435.97 INR	77,642,863.73 INR	114,014,191.31 INR	248,765.96 INR
TELEPHONE INSTRUME	68,391,480.84 INR	66,867,502.75 INR	74,736,145.93 INR	248,820.97 INR
MNG PAN_SWITCH	66,883,198.51 INR	43,674,799.81 INR	43,481,882.43 INR	255.55 INR
H/W Combo pots (AD	65,008,209.94 INR	34,864,605.76 INR	0.00 INR	594,708.53 INR
H/W POTS ONLY PORT	62,998,256.96 INR	34,718,464.14 INR	0.00 INR	1,096.45 INR
CABLE UG 20(UA)/0.	60,543,436.49 INR	34,652,862.61 INR	0.00 INR	374.10 INR
INSTL MAT RSH GRNF	58,587,507.76 INR	63,673,192.33 INR	58,553,834.83 INR	29,987.46 INR
OFC 24F	58,572,580.00 INR	54,248,958.38 INR	60,611,432.97 INR	30,408.56 INR
CABLE UG 5/0.5	57,983,991.96 INR	60,425,242.95 INR	60,269,210.41 INR	28,017.77 INR
H/W NODE-B REL6 UP		25,577,711.91 INR	22,302,081.33 INR	8,484.04 INR
		51,794,655.67 INR	57,873,814.30 INR	167,750.19 INR

Screenshot 6.82: Material Analysis

The result will display the POs

6.10.13 Purchase Document for a Particular for Material

T/Code : ME2M

We can view the POs placed for a particular material using the above T/Code.

Field	Value	Field	Value
Purchasing document	4200005365	to	
Purchasing organization	1000	to	2000
Scope of List	BEST		
Selection Parameters		to	
Document Type		to	
Purchasing Group	010	to	R70
Plant		to	
Item Category		to	
Account Assignment Category		to	
Delivery Date		to	
Validity Key Date			
Range of Coverage to			
Vendor		to	
Supplying Plant		to	
Material		to	
Material Group		to	
Document Date		to	
Intern. Article No. (EAN/UPC)		to	
Vendor's Material Number		to	
Vendor Subrange		to	
Promotion		to	
Season		to	
Season Year		to	
Short Text			
Vendor Name			

Screenshot 6.83: Purchasing Doc per Doc Number

Purchasing Documents are displayed as below:

PO	Type	Vendor	Name	PGp	Order	Date
Item	Material		Short Text			Mat. Group
D I A	Plnt	SLoc	Order Qty	Un	Net Price	Curr. per Un
4200005365	ZNBC	1000031	Continental Traders	020	05.12.2013	
10	12005322		HEATER(EXD-8) DZ1 600W, ID-80MM, L65MM		100102700	
I	7001		5.000 NOS		850.00 INR	1 NOS
			Still to be delivered	0.000 NOS	0.00 INR	0.00 %
			Still to be invoiced	0.000 NOS	0.00 INR	0.00 %
20	12005324		HEATER(EXD-8) DZ3 500W, ID-75MM, L40MM		100102700	
I	7001		5.000 NOS		820.00 INR	1 NOS
			Still to be delivered	0.000 NOS	0.00 INR	0.00 %
			Still to be invoiced	0.000 NOS	0.00 INR	0.00 %
30	12005328		HEATER(EXD-11) DZ1 300W, ID-130MM, L30MM		100102700	
I	7001		5.000 NOS		820.00 INR	1 NOS
			Still to be delivered	0.000 NOS	0.00 INR	0.00 %
			Still to be invoiced	0.000 NOS	0.00 INR	0.00 %
40	12005329		HEATER(EXD-11) DZ1 150W, ID-80MM, L20MM		100102700	
I	7001		5.000 NOS		650.00 INR	1 NOS
			Still to be delivered	0.000 NOS	0.00 INR	0.00 %
			Still to be invoiced	0.000 NOS	0.00 INR	0.00 %

Screenshot 6.84: Purchasing Doc

Click the Purch Doc number to view the PO. PO is displayed as below:

S...	Item	A	I	Material	Short Text	PO Quantity	O...	C Delv. Date	Net Price	Curr...	Per	O...	Matl Group	Plnt	Stor. Location	B
10				12005322	HEATER(EXD-8) DZ1 600W, ID-80MM, L65MM	5.000	NOS	05.12.2013	850.00	INR	1	NOS	Material:Tel..	TELECOM FACTOR..		
20				12005324	HEATER(EXD-8) DZ3 500W, ID-75MM, L40MM	5.000	NOS	05.12.2013	820.00	INR	1	NOS	Material:Tel..	TELECOM FACTOR..		
30				12005328	HEATER(EXD-11) DZ1 300W, ID-130MM, L30MM	5.000	NOS	05.12.2013	820.00	INR	1	NOS	Material:Tel..	TELECOM FACTOR..		
40				12005329	HEATER(EXD-11) DZ1 150W, ID-80MM, L20MM	5.000	NOS	05.12.2013	650.00	INR	1	NOS	Material:Tel..	TELECOM FACTOR..		

Screenshot 6.85: PO Display

6.11 Display 'Contracts'

A contract is a legal document which establishes a long-term agreement with a vendor to supply a material or service.

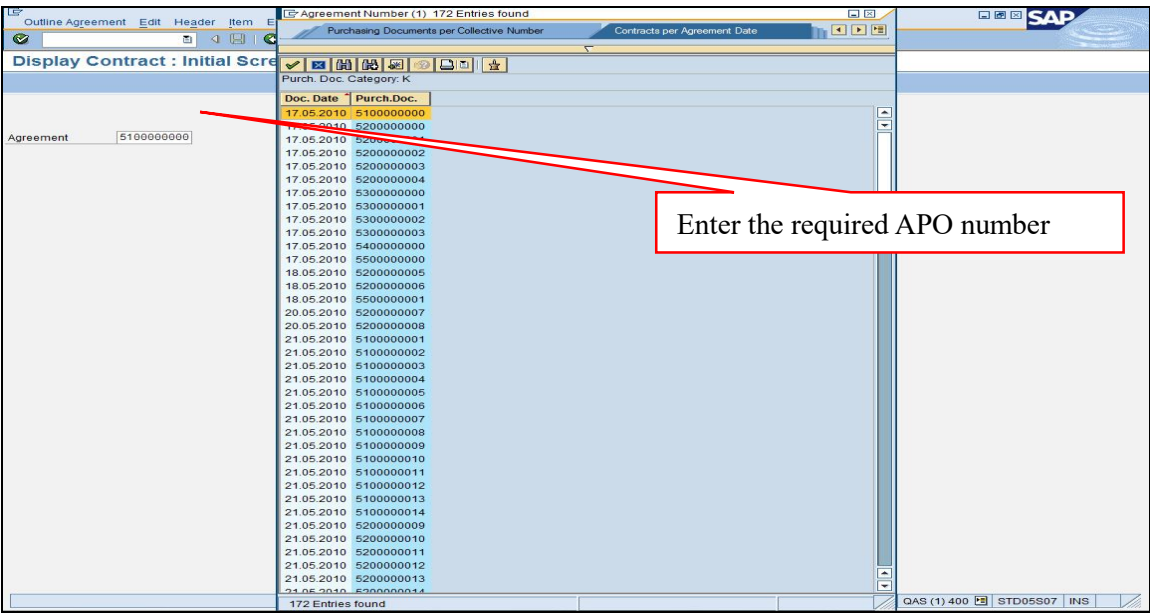
Transaction Code

ME33K

Menu

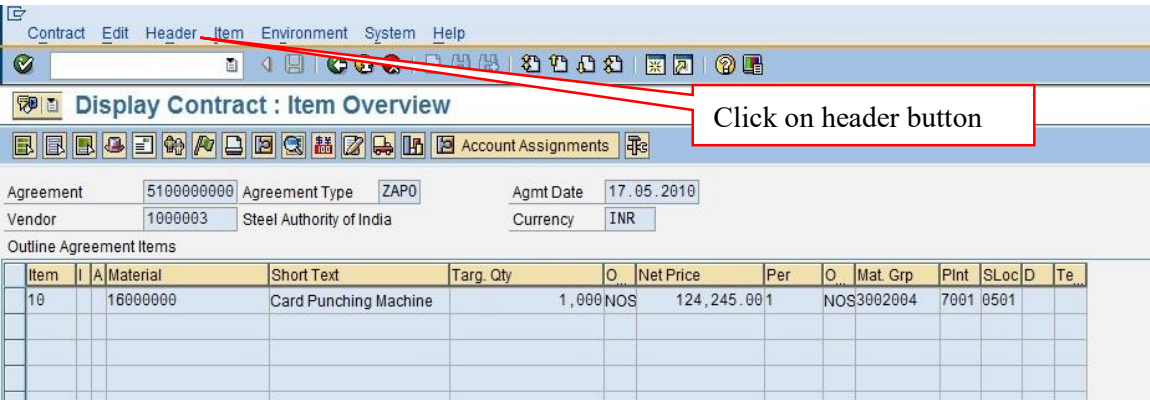
Logistics > Materials Management > Purchasing > Outline agreement > Contract > Display

In the “Display Contract: Initial Screen”, enter information as specified in the fields in the table below:



Screenshot 6.86: Contracts

Click on the Enter button. In the Display Contract: Item Overview Screen” the following fields will be displayed. In a ‘Display’ format, fields cannot be changed.



Screenshot 6.87: Contract

Header data is displayed as below:

Display Contract : Header Data

Agreement: 5100000000 Company Code: 1070 Purchasing Group: 010
 Agreement Type: ZAP0 Purch. Organization: 1000
 Vendor: 1000003 Steel Authority of India

Administrative Fields
 Agreement Date: 17.05.2010 Item Number Interval: 10 Subitem Interv.: 1
 Validity Start: 17.05.2010 Validity End: 31.12.2010 Language: EN
☐ GR Message

Terms of Delivery and Payment
 Payt Terms: Z001 Targ. Val.: 9,999,999,999.00 INR
 Payment in: 0 Days 0.000 % Exch. Rate: 1.00000 ☐ Ex.Rate Fx
 Payment in: 0 Days 0.000 % Incoterms:
 Payment in: 0 Days Net

Reference Data
 Quotation Date: Your Reference: Our Reference: Suppl. Vendor:
 Quotation: Salesperson: Telephone: Invoicing Party:

Screenshot 6.88: Contract Header

Click on the Header button .On the “Display Contract: Header Data” screen, view details. There is an option to use the radio buttons / icons on the menu bar to view more information that pertains to the contract. Select an item and click on the Additional Data button. On screen Display Contract:

Additional data for Item; display information in the fields as specified in the table below:

Display Contract : Item 00010 Additional Data

Agreement Item: 10 Item Cat.: AcctAssCat:
 Material: 16000000 Mat Group: 3002004 Plant: 7001
 Short Text: Card Punching Machine Stor. Loc.: 0501

Administration
 Pl. Deliv. Time: 0 GR Proc. Time: 0
 Revision Level: Prior Vendor: Season: Kanban Indicat.:

Weights and Volumes for 1 Order Unit
 Net Weight: 0.000 Gross Weight: 0.000
 Volume: 0.000 Points: 0.000

Source List
☐ Exclusion

Conditions
 Condition Group: Vendor Subrange: Pr. Date Cat.: No Control
 Incoterms: ☐ No Cash Disc. Promotion:

GR Control
 Rem. Shelf Life: 0 0 QM Control Key:

Screenshot 6.89: Contract Additional Data

6.12 Source List

Source Lists contains list of approved vendors for materials. Source List is created to ensure that procurement is made only from approved vendors.

Transaction Codes **ME06** and **ME0M** can be used to generate Source List”

Note:

This generated no details since the Source List has not been created yet.

6.13 Payment Block Workflow

T/Code: ZFI_PB_STAT

The report will display details of pending approvals in the workflow, payment doc number, date of payment etc. But access is available only to CGMT, IFA and head of CSC. Report may be obtained from the CSC.

6.14 GR / IR Clearing Account

GR/IR (Goods Received/Invoice Received) Clearing account is an intermediary clearing account for goods and invoices in transit. It represents:

- goods received but invoice not received
- invoice received but goods not received.

When goods are received the GR/IR account is credited through **MIGO** and when invoice is received, the GR/IR account is debited through **MIRO** function.

The GR/IR account may also contain discrepancies between the invoice and the GR that have not been resolved.

When goods are received Inventory a/c is debited with corresponding credit to GR/IR account. When the invoice is received GR/IR account is debited and the Vendor account is credited. The balances in GR/IR account will go in to the balance sheet as an asset or a liability. If the account has a debit balance, it means goods have been invoiced but not received. If the account has a credit balance, it means goods have been received but not invoiced. Balance in GR/IR clearing account can also result due to quantity differences between goods received and invoice raised by the vendor. Such balances can be set off only on receipt of balance quantity or receipt of further invoice as the case may be. The credit given to GR/IR account, when goods are received is set-off with the debit given when invoice is received. Hence GR/IR account acts only as a buffer.

If no more goods or invoices are to be received, the balance is corrected manually (i) after return of excess goods (ii) cancelling the invoice and posting a revised invoice, or (iii) posting a credit memo for the surplus posted quantity.

- GR/IR (Goods Received/Invoice Received) Clearing account is an intermediary clearing account for goods and invoices in transit. It represents:
 - goods received but invoice not received
 - invoice received but goods not received.
- When goods are received Inventory a/c is debited with corresponding credit to GR/IT account. When the invoice is received GR/IR account is debited and the Vendor account is credited.

- The credit given when goods are received is set off with the debit given when goods are invoiced and balance becomes zero.
- Debit balance means goods have been invoiced but not received
- Credit balance means goods have been received but not invoiced
- Debit/credit balance may also due to difference in qty received and qty invoiced.

Audit of GR/IR Clearing Account is necessary to ensure:

- the correctness of balance under GR/IR account and individual debits and credits
- clearance of balance at the end of the reporting period in r/o POs for which no supply pending
- Debits/credits are not kept pending for long, but periodically reviewed and settled.

6.14.1 Display GR/IR Account Balance

Drill down the **G/L account 1311201** from the Trial Balance to the transaction level. Download the same in to Excel and sort the debits and credits. Find out items which are not cleared and reason for not clearing. Obtain the balance amount in Goods received but not invoiced clearing account.

If goods and services were posted directly to accounts when received, it would be difficult to accrue for items received but not yet invoiced and to manually check that the quantity received matched the final invoice. Therefore, an interim or intermediate account is used in SAP called the GR/IR account (goods received versus invoices received).

By subtotaling the GR/IR account by PO line items in the Assignment field, you can group related transactions together and see what amounts are still outstanding. You can see by the document type whether the missing item is on the invoice side or the GR side.

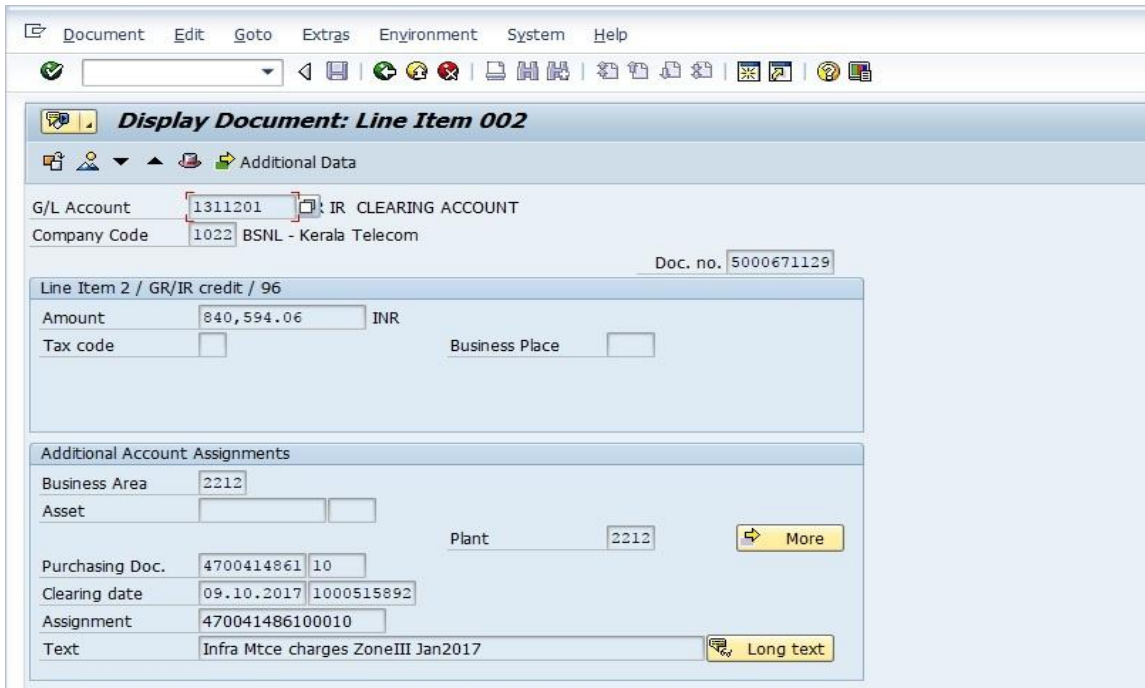
GL Account Line Item display for GL Code 1311201 is displayed as below:

BusA	St	Account	DocumentNo	Doc. Date	Typ	Estng Date	FK	LC amnt	Period	User Name	Profit	Tx	Text	Clrng doc	Vendor	Customer
2212		1311201	1001038503	31.03.2017	AB	31.03.2017	50	232,522.74	12	01100085	10000			1001038503		
2212		1311201	5000669271	01.03.2017	WE	01.03.2017	96	5,400.00	12	00304569	10000			1000502733		
2212		1311201	5000669137	01.03.2017	WE	01.03.2017	96	9,500.00	12	00304569	10000			1000514020		
2212		1311201	5000669498	01.03.2017	WE	01.03.2017	96	193,119.56	12	98705445	10000		Providing ele mtnce of EA sets	1000541463		
2212		1311201	5000669598	01.03.2017	WE	01.03.2017	96	4,632.00	12	98314630	10000		EPBT REPAIR QTR III 2016-17 FTD	1000502731		
2212		1311201	5000669598	01.03.2017	WE	01.03.2017	96	12,758.00	12	98314630	10000			1000502731		
2212		1311201	5000671125	02.03.2017	WE	02.03.2017	96	840,854.06	12	06408016	10000		Infra Mnt charges DecIII Jan2017	1000515692		
2212		1311201	5000671236	02.03.2017	WE	02.03.2017	96	47,249.00	12	98202936	10000		Balance amount from 8/16 to 1/17	1000532181		
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	2,090.00	12	98314384	10000		Repairing charge of EPBT NOV 2016			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	1,000.00	12	98314384	10000		Repairing charge of CLIP EPBT NOV 2016			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	2,496.00	12	98314384	10000		Repairing charge of EPBT DEC 2016			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	1,900.00	12	98314384	10000		Repairing charge of CLIP EPBT DEC 2016			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	2,052.00	12	98314384	10000		Repairing charge of EPBT JAN 2017			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	1,000.00	12	98314384	10000		Repairing charge of CLIP EPBT JAN 2017			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	1,520.00	12	98314384	10000		Repairing charge of EPBT FEB 2017			
2212		1311201	5000672082	01.03.2017	WE	01.03.2017	96	750.00	12	98314384	10000		Repairing charge of CLIP EPBT FEB 2017			
2212		1311201	5000672700	02.03.2017	WE	02.03.2017	96	2477,001.00	12	97908703	20000		Restoration Charges to FWD	1000541509		
2212		1311201	5000672900	02.03.2017	WE	02.03.2017	96	2,400.00	12	99004534	10000		Hedumangad exchange	1000502735		
2212		1311201	5000673015	02.03.2017	WE	02.03.2017	96	42,849.00	12	98300784	10000		Water charges	1000515460		
2212		1311201	5000673016	02.03.2017	WE	02.03.2017	96	35,208.00	12	98300784	10000		Water charges	1000515459		
2212		1311201	5000673699	02.03.2017	WE	02.03.2017	96	186,899.25	12	98211042	10000		TVMSA_AMC_VARIGLA SESS-Q2	1000532179		
2212		1311201	5000673702	02.03.2017	WE	02.03.2017	96	163,536.75	12	98211042	10000		AMC SESS VLM TVM-Q2	1000532177		
2212		1311201	5000673705	02.03.2017	WE	02.03.2017	96	256,896.48	12	98211042	10000		AMC OF SESS Q2 HEVATATTINARA	1000532175		
2212		1311201	5000673708	02.03.2017	WE	02.03.2017	96	186,899.25	12	98211042	10000		TVM SSA AMC SESS-Q2 KANIYAFURAM	1000532173		
2212		1311201	5000673712	02.03.2017	WE	02.03.2017	96	462,575.75	12	98211042	10000		AMC OF SESS Q2- KAI	1000532171		

Screenshot 6.90: Contracts

Indicates cleared items and indicates open items.

Drill Down Line item: To view the line item details, select the item and click the Display Document Button. Eg. Click line item for Document 5000671129. The document is displayed as below:



The screenshot shows the SAP 'Display Document: Line Item 002' window. The top menu bar includes Document, Edit, Goto, Extras, Environment, System, and Help. Below the menu is a toolbar with various icons. The main area displays the following information:

- G/L Account:** 1311201 (highlighted with a red box) IR CLEARING ACCOUNT
- Company Code:** 1022 BSNL - Kerala Telecom
- Doc. no.:** 5000671129
- Line Item 2 / GR/IR credit / 96**
 - Amount:** 840,594.06 INR
 - Tax code:** (empty)
 - Business Place:** (empty)
- Additional Account Assignments**
 - Business Area:** 2212
 - Asset:** (empty)
 - Plant:** 2212
 - Purchasing Doc.:** 4700414861 10
 - Clearing date:** 09.10.2017 1000515892
 - Assignment:** 470041486100010
 - Text:** Infra Mtce charges ZoneIII Jan2017

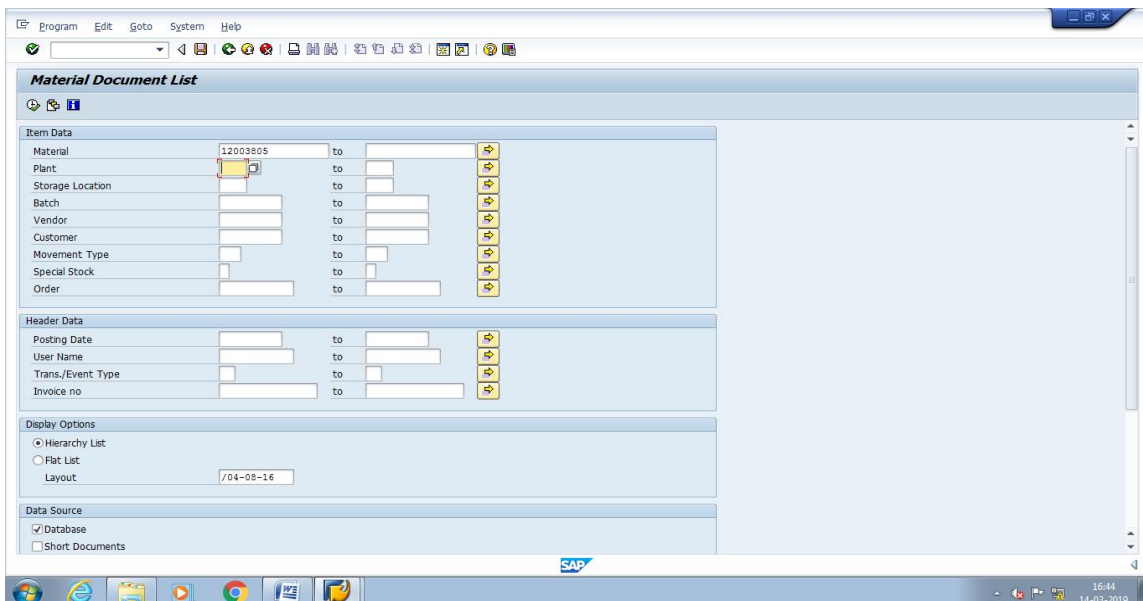
Buttons for 'More' and 'Long text' are visible on the right side of the 'Additional Account Assignments' section.

Screenshot 6.91: Display Doc

The Document gives the PO Doc number, clearing date and Assignment etc. To view the PO, use **T/Code ME23N** (Ref 6.9.21) or go the 'Environment' in the top menu and click purchasing doc.

6.15 Material Display

T/Code: MM03



The screenshot shows the SAP 'Material Document List' window. The top menu bar includes Program, Edit, Goto, System, and Help. Below the menu is a toolbar with various icons. The main area displays the following information:

- Item Data**
 - Material:** 12003805
 - Plant:** (empty)
 - Storage Location:** (empty)
 - Batch:** (empty)
 - Vendor:** (empty)
 - Customer:** (empty)
 - Movement Type:** (empty)
 - Special Stock:** (empty)
 - Order:** (empty)
- Header Data**
 - Posting Date:** (empty)
 - User Name:** (empty)
 - Trans./Event Type:** (empty)
 - Invoice no:** (empty)
- Display Options**
 - Hierarchy List:** (selected)
 - Flat List:** (unselected)
 - Layout:** /04-08-16
- Data Source**
 - Database:** (checked)
 - Short Documents:** (unchecked)

The SAP logo is visible at the bottom center of the window.

Screenshot 6.92: Material Display

Material Doc list for all the Circles is displayed as below:

Material	Material Description	Plant Name	SLoc	Mvt	S Mat.	Doc.	Item	Pstg	Date	Quantity in UnE	Unit	Amount in LC	Reserv.No.	Doc.	Date	Quantity WBS Element	PO
12003805	BTY SET VRLA 48V 200AH	1101 A&N CIRCLE OFFICE															
1002	101	5000683358	1	30.06.2016						2.000	NOS	156,329.71			30.06.2016	2.000	4200192909
12003805	BTY SET VRLA 48V 200AH	1201 TELANGANA CIRCLE OFFICE															
2000	281	4902927576	1	25.03.2017						2.000	NOS	154,889.33			25.03.2017	2.000	
2000	281	4902927513	1	25.03.2017						2.000	NOS	154,889.34			25.03.2017	2.000	
2000	281	4902917749	3	24.03.2017						2.000	NOS	154,889.33			24.03.2017	2.000	
2000	281	4902836627	3	14.03.2017						2.000	NOS	154,889.34			14.03.2017	2.000	
2000	281	4902836500	3	14.03.2017						2.000	NOS	154,889.34			14.03.2017	2.000	
2000	281	4902836498	3	14.03.2017						2.000	NOS	154,889.34			14.03.2017	2.000	
2000	281	4902836363	3	14.03.2017						1.000	NOS	77,444.67			14.03.2017	1.000	
2000	281	4902836358	3	14.03.2017						1.000	NOS	77,444.67			14.03.2017	1.000	
2000	281	4902836263	3	14.03.2017						1.000	NOS	77,444.67			14.03.2017	1.000	
2000	281	4902795925	3	07.03.2017						1.000	NOS	77,444.67			07.03.2017	1.000	
2000	281	4902795852	3	07.03.2017						2.000	NOS	154,889.34			07.03.2017	2.000	
2000	101	5000681536	1	26.07.2016						2.000	NOS	155,264.40			26.07.2016	2.000	4200164610
2000	101	5000681535	1	26.07.2016						2.000	NOS	155,264.40			26.07.2016	2.000	4200164610
2000	101	5000681534	1	26.07.2016						2.000	NOS	155,264.40			26.07.2016	2.000	4200164610
2000	101	5000647990	1	31.05.2016						2.000	NOS	155,264.40			31.05.2016	2.000	4200164610
2000	101	5000646706	1	31.05.2016						2.000	NOS	155,264.40			31.05.2016	2.000	4200164610
2000	101	5000646700	1	31.05.2016						2.000	NOS	155,264.40			31.05.2016	2.000	4200164610
2000	101	5000643942	1	31.05.2016						1.000	NOS	77,632.20			31.05.2016	1.000	4200164610
2000	101	5000602864	1	31.03.2016						2.000	NOS	155,264.40			31.03.2016	2.000	4200164610
2000	101	5000588731	1	31.03.2016						1.000	NOS	77,632.20			31.03.2016	1.000	4200152467
2000	101	5000588627	1	31.03.2016						2.000	NOS	310,528.81			31.03.2016	2.000	4200152467
12003805	BTY SET VRLA 48V 200AH	1202 SSA - ADILABAD															
1000	281	Q 4905657225	1	10.12.2018						2.000	NOS	119,992.22			2610075 10.12.2018	2.000	
1000	415	Q 4905657131	2	10.12.2018						2.000	NOS	119,992.22			10.12.2018	2.000	

Screenshot 6.93: Material Doc List

6.15.1 Material- Display Changes

T/Code MM04

Eg. To display changes in material No 12003805

Display Changes: Initial Screen

Selection parameters

Material: 12003805

Change Number:

Plant:

Valuation Type:

Sales Organization:

Distribution Channel:

Warehouse Number:

Storage Type:

Changed by:

From change date:

Screenshot 6.94: Display Changes- Initial Screen

Changes are displayed as below:

Display Changes: Material Overview

List of all change documents for material 12003805

Selected	Date	Time	User	Change no.	Transaction
<input checked="" type="checkbox"/>	29.12.2018	16:19:08	00204034		MM01
<input type="checkbox"/>	29.12.2018	16:19:07	00204034		MM01
<input type="checkbox"/>	26.12.2018	11:19:12	01002253		MM02(MASS)
<input type="checkbox"/>	17.12.2018	13:11:16	01001653		MM01
<input type="checkbox"/>	04.06.2018	12:52:41	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:41	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:40	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:40	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:40	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:40	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:39	00204034		MM02(MASS)
<input type="checkbox"/>	04.06.2018	12:52:38	00204034		MM02(MASS)
<input type="checkbox"/>	25.04.2018	14:38:03	60030010		MR22
<input type="checkbox"/>	25.04.2018	14:38:03	60030010		MR22
<input type="checkbox"/>	05.04.2018	14:33:14	01003559		MM01
<input type="checkbox"/>	29.03.2018	12:06:04	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:04	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:04	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:03	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:03	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:02	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:02	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:01	98202488		MM02(MASS)
<input type="checkbox"/>	29.03.2018	12:06:01	98202488		MM02(MASS)

Screenshot 6.95: Display Changes

6.16 Some Useful T/Codes for Procurement-Supply Chain

T/Cod e	Function	T/Code	Function
FBL1	Display Vendor Line Items	ME2L	Purchasing Orders by Vendors
FBL5	Display Customer Line Items, Customer balance	ME2M	Purchase Orders by Material
FCH2	Display Payment Document Checks	ME3C	APO Reports
FK10	Vendor Account Balance	ME53N	PR Display
KO03	Display Internal Order	ME5A	Purchase Requisition List
KSB1	Cost Line Items for CoCe	MK03	Display vendor (Purchasing)
MB51, ZMDL	List of Materials documents	MMBE	Stock Overview
MB52	Materials on Hand Report	VA03	Sales Orders
MB5B	Stock for posting date	VA05	List of Sales Orders
MB5T	Stock In Transit	VD03	Display Customer (Sales)

MC.9	Consolidated stock with value report-	VF03	Display Billing Document
MCBA	Consolidated goods movement report	VF05	List of Billing Documents
MCE7	Total consolidated material purchase status-	VL03	Display Delivery
ME23	Display Purchase Order	XK03	Display vendor (centrally)
ME2C	Purchasing orders by the Material Group	ZMMINV	Inventory Report
ME2L	Purchase Orders by Vendor	ZMPI, MI24	Physical inventory status report
ME2N	Purchase Orders by PO Number	ZMSTK	Material Stock Balance Report

PART 7: INVENTORY

7.1: Inventory Audit

The objectives of inventory audit include:

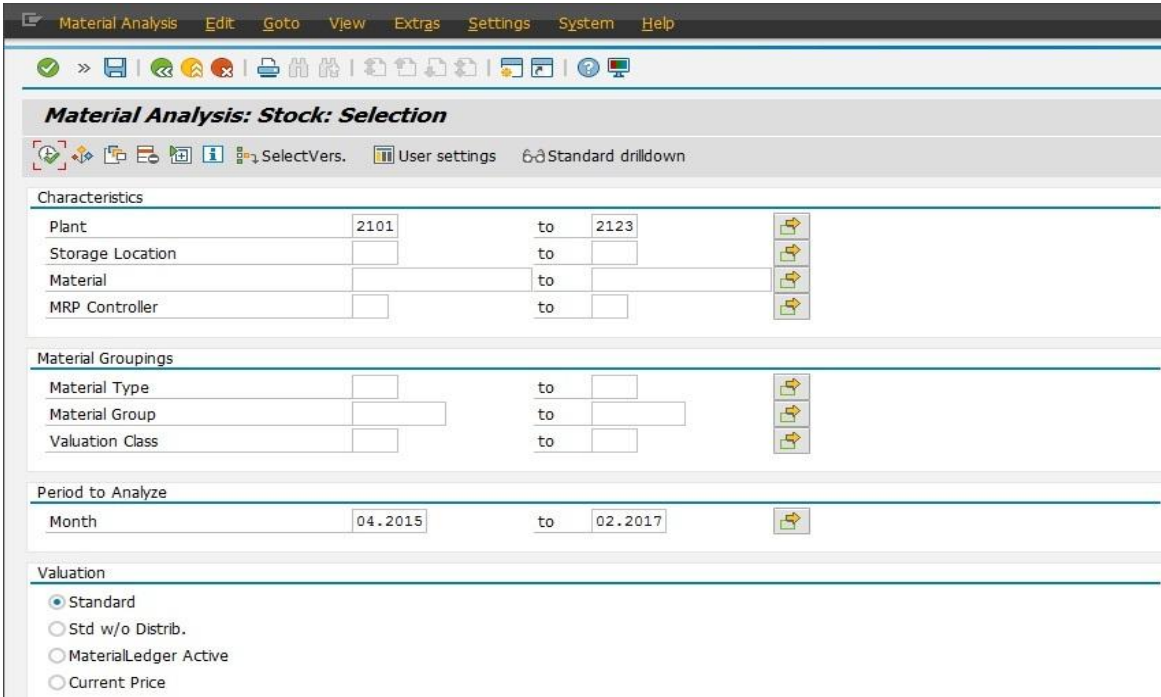
- Whether the Company maintains sufficient stock levels of various materials to meet its requirements?
- Whether there is any idling of stores due to excess procurement, unnecessary procurement etc
- Whether pricing of inventory is done as per the accounting policy.

SAP offers 100% visibility of Inventory for the auditors. Auditors can view the Stock balance, stock receipt, stock issue, stock overview, material document, material group-wise stock, Circle-wise stock, Business Area-wise stock, store location-wise stock, Non/slow moving stores, idling of stores, ABC Analysis etc.

7.2 Display Material Stock

T/Code: MC.9

In the selection screen, give the Plant (Eg 2101 to 2123 –all plants in Karnataka Circle) and period (04/2015 to 02/2017) and execute.

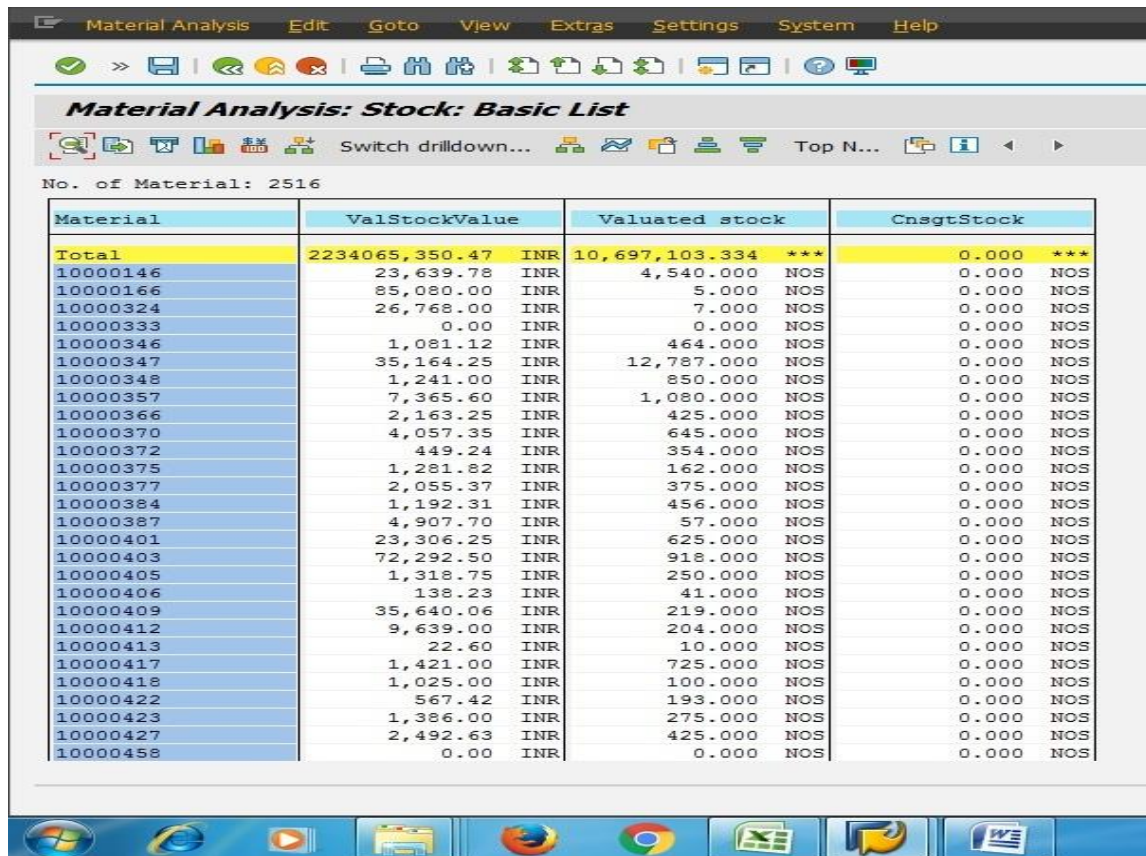


The screenshot displays the SAP 'Material Analysis: Stock Selection' selection screen. The interface includes a menu bar at the top with options like 'Material Analysis', 'Edit', 'Goto', 'View', 'Extras', 'Settings', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main area is titled 'Material Analysis: Stock: Selection' and contains several input fields organized into sections: 'Characteristics' (Plant, Storage Location, Material, MRP Controller), 'Material Groupings' (Material Type, Material Group, Valuation Class), 'Period to Analyze' (Month), and 'Valuation' (Standard, Std w/o Distrib., MaterialLedger Active, Current Price). The 'Plant' field is set to '2101' to '2123', and the 'Month' field is set to '04.2015' to '02.2017'. The 'Standard' valuation method is selected.

Field	Value	Field	Value
Plant	2101	to	2123
Storage Location		to	
Material		to	
MRP Controller		to	
Material Type		to	
Material Group		to	
Valuation Class		to	
Month	04.2015	to	02.2017

Screenshot: 7.1 Material Analysis

The stock balance is displayed as below:



Material Analysis: Stock: Basic List

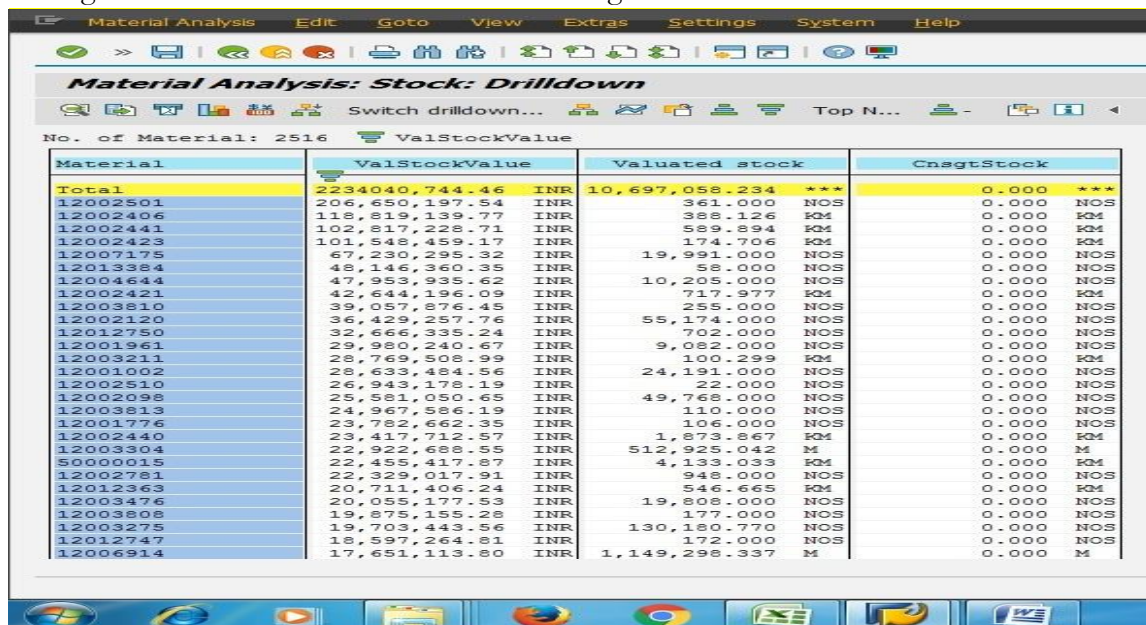
No. of Material: 2516

Material	ValStockValue	Valuated stock	CnsgtStock
Total	2234065,350.47 INR	10,697,103.334 ***	0.000 ***
10000146	23,639.78 INR	4,540.000 NOS	0.000 NOS
10000166	85,080.00 INR	5.000 NOS	0.000 NOS
10000324	26,768.00 INR	7.000 NOS	0.000 NOS
10000333	0.00 INR	0.000 NOS	0.000 NOS
10000346	1,081.12 INR	464.000 NOS	0.000 NOS
10000347	35,164.25 INR	12,787.000 NOS	0.000 NOS
10000348	1,241.00 INR	850.000 NOS	0.000 NOS
10000357	7,365.60 INR	1,080.000 NOS	0.000 NOS
10000366	2,163.25 INR	425.000 NOS	0.000 NOS
10000370	4,057.35 INR	645.000 NOS	0.000 NOS
10000372	449.24 INR	354.000 NOS	0.000 NOS
10000375	1,281.82 INR	162.000 NOS	0.000 NOS
10000377	2,055.37 INR	375.000 NOS	0.000 NOS
10000384	1,192.31 INR	456.000 NOS	0.000 NOS
10000387	4,907.70 INR	57.000 NOS	0.000 NOS
10000401	23,306.25 INR	625.000 NOS	0.000 NOS
10000403	72,292.50 INR	918.000 NOS	0.000 NOS
10000405	1,318.75 INR	250.000 NOS	0.000 NOS
10000406	138.23 INR	41.000 NOS	0.000 NOS
10000409	35,640.06 INR	219.000 NOS	0.000 NOS
10000412	9,639.00 INR	204.000 NOS	0.000 NOS
10000413	22.60 INR	10.000 NOS	0.000 NOS
10000417	1,421.00 INR	725.000 NOS	0.000 NOS
10000418	1,025.00 INR	100.000 NOS	0.000 NOS
10000422	567.42 INR	193.000 NOS	0.000 NOS
10000423	1,386.00 INR	275.000 NOS	0.000 NOS
10000427	2,492.63 INR	425.000 NOS	0.000 NOS
10000458	0.00 INR	0.000 NOS	0.000 NOS

Screenshot: 7.2 Material Analysis Display

The material-wise stock is displayed. It shows that the Circle has a stock of Inventory valuing Rs 223.41 Cr.

We can identify the material having maximum stock value and minimum stock value by sorting the column 'ValStockValue' in descending order.



Material Analysis: Stock: Drilldown

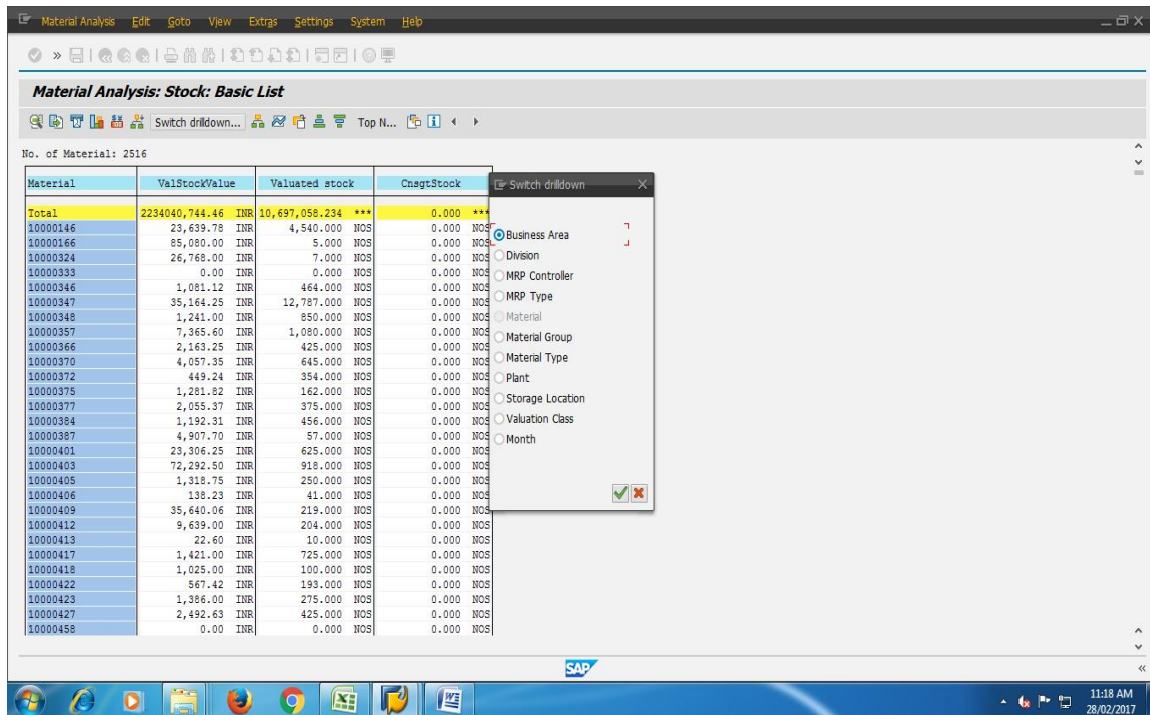
No. of Material: 2516 ValStockValue

Material	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
12002501	206,650,197.54 INR	361.000 NOS	0.000 NOS
12002406	118,819,139.77 INR	388.126 KM	0.000 KM
12002441	102,817,228.71 INR	589.894 KM	0.000 KM
12002423	101,548,459.17 INR	174.706 KM	0.000 KM
12007175	67,230,295.32 INR	19,991.000 NOS	0.000 NOS
12013384	48,146,360.35 INR	58.000 NOS	0.000 NOS
12004644	47,953,935.62 INR	10,205.000 NOS	0.000 NOS
12002421	42,644,196.09 INR	717.977 KM	0.000 KM
12003810	39,057,876.45 INR	255.000 NOS	0.000 NOS
12002120	36,429,257.76 INR	55,174.000 NOS	0.000 NOS
12012750	32,666,335.24 INR	702.000 NOS	0.000 NOS
12001961	29,980,240.67 INR	9,082.000 NOS	0.000 NOS
12003211	28,769,508.99 INR	100.299 KM	0.000 KM
12001002	28,633,484.56 INR	24,191.000 NOS	0.000 NOS
12002510	26,943,178.19 INR	22.000 NOS	0.000 NOS
12002098	25,581,050.65 INR	49,768.000 NOS	0.000 NOS
12003813	24,967,586.19 INR	110.000 NOS	0.000 NOS
12001776	23,782,662.35 INR	106.000 NOS	0.000 NOS
12002440	23,417,712.57 INR	1,673.867 KM	0.000 KM
12003304	22,922,688.55 INR	512,925.042 M	0.000 M
50000015	22,455,417.87 INR	4,133.033 KM	0.000 KM
12002781	22,329,017.91 INR	948.000 NOS	0.000 NOS
12012363	20,711,406.24 INR	546.665 KM	0.000 KM
12003476	20,055,177.53 INR	19,808.000 NOS	0.000 NOS
12003808	19,875,155.28 INR	177.000 NOS	0.000 NOS
12003275	19,703,449.56 INR	130,180.770 NOS	0.000 NOS
12012747	18,597,264.81 INR	172.000 NOS	0.000 NOS
12006914	17,651,113.80 INR	1,149,298.337 M	0.000 M

Screenshot: 7.3 Material Analysis Sorted

7.2.1 Display Business Area-wise stock

Click the “Switch Drilldown” in the menu bar on the top and select ‘Business Area’.



Material Analysis: Stock: Basic List

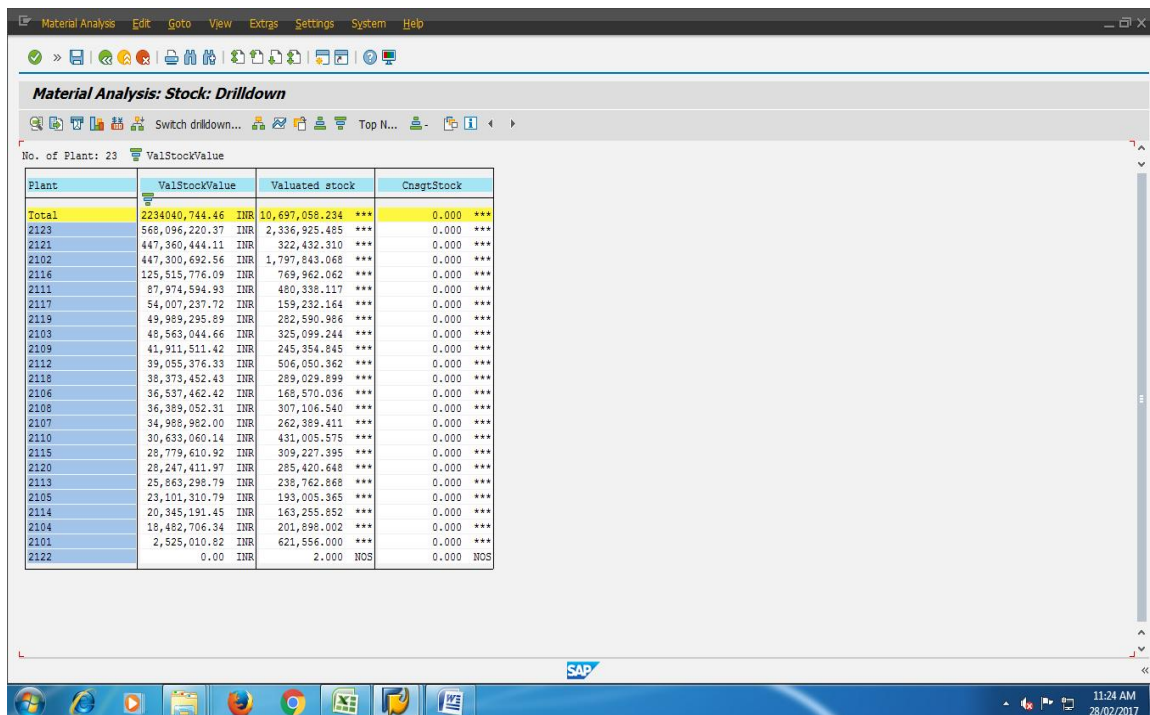
Switch drilldown...

No. of Material: 2516

Material	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
10000146	23,639.78 INR	4,540.000 NOS	0.000 NOS
10000166	85,080.00 INR	5.000 NOS	0.000 NOS
10000324	26,768.00 INR	7.000 NOS	0.000 NOS
10000333	0.00 INR	0.000 NOS	0.000 NOS
10000346	1,081.12 INR	464.000 NOS	0.000 NOS
10000347	35,164.25 INR	12,787.000 NOS	0.000 NOS
10000348	1,241.00 INR	850.000 NOS	0.000 NOS
10000357	7,365.60 INR	1,080.000 NOS	0.000 NOS
10000366	2,163.25 INR	425.000 NOS	0.000 NOS
10000370	4,057.35 INR	645.000 NOS	0.000 NOS
10000372	449.24 INR	354.000 NOS	0.000 NOS
10000375	1,281.82 INR	162.000 NOS	0.000 NOS
10000377	2,055.37 INR	375.000 NOS	0.000 NOS
10000384	1,192.31 INR	456.000 NOS	0.000 NOS
10000387	4,907.70 INR	57.000 NOS	0.000 NOS
10000401	23,306.25 INR	625.000 NOS	0.000 NOS
10000403	72,292.50 INR	918.000 NOS	0.000 NOS
10000405	1,318.75 INR	250.000 NOS	0.000 NOS
10000406	138.23 INR	41.000 NOS	0.000 NOS
10000409	35,640.06 INR	219.000 NOS	0.000 NOS
10000412	9,639.00 INR	204.000 NOS	0.000 NOS
10000413	22.60 INR	10.000 NOS	0.000 NOS
10000417	1,421.00 INR	725.000 NOS	0.000 NOS
10000418	1,025.00 INR	100.000 NOS	0.000 NOS
10000422	567.42 INR	193.000 NOS	0.000 NOS
10000423	1,386.00 INR	275.000 NOS	0.000 NOS
10000427	2,492.63 INR	425.000 NOS	0.000 NOS
10000458	0.00 INR	0.000 NOS	0.000 NOS

Screenshot: 7.7 Material Analysis- Basic List

The BA-wise stock is displayed as below:



Material Analysis: Stock: Drilldown

Switch drilldown...

No. of Plant: 23

Plant	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
2123	568,096,220.37 INR	2,336,925.485 ***	0.000 ***
2121	447,360,444.11 INR	322,452.310 ***	0.000 ***
2102	447,300,692.56 INR	1,797,543.068 ***	0.000 ***
2116	125,515,776.09 INR	769,962.062 ***	0.000 ***
2111	87,974,594.93 INR	480,338.117 ***	0.000 ***
2117	54,007,237.72 INR	159,232.164 ***	0.000 ***
2119	49,989,295.89 INR	282,590.986 ***	0.000 ***
2103	48,563,044.66 INR	325,099.244 ***	0.000 ***
2109	41,911,511.42 INR	245,354.845 ***	0.000 ***
2112	39,055,376.33 INR	506,050.362 ***	0.000 ***
2118	38,373,452.43 INR	289,029.899 ***	0.000 ***
2106	36,537,462.42 INR	168,570.036 ***	0.000 ***
2108	36,389,052.31 INR	307,106.540 ***	0.000 ***
2107	34,988,982.00 INR	262,389.411 ***	0.000 ***
2110	30,633,060.14 INR	431,005.575 ***	0.000 ***
2115	28,779,610.92 INR	309,227.395 ***	0.000 ***
2120	28,247,411.97 INR	285,420.648 ***	0.000 ***
2113	25,863,298.79 INR	238,762.868 ***	0.000 ***
2105	23,101,310.79 INR	193,005.365 ***	0.000 ***
2114	20,345,191.45 INR	163,255.852 ***	0.000 ***
2104	18,482,706.34 INR	201,898.002 ***	0.000 ***
2101	2,525,010.82 INR	621,556.000 ***	0.000 ***
2122	0.00 INR	2.000 NOS	0.000 NOS

Screenshot: 7.8 Material Analysis-BA wise

It shows that maximum stock is in BA 2123 (Rs 56.81 Cr) followed by BA 2121 and BA 2102.

To view Location-wise stock availability, click the “Switch Drilldown” in the menu bar on the top and select ‘Storage Location’. The storage location-wise stock is displayed as below:

The screenshot shows the SAP Material Analysis: Stock: Drilldown interface. The menu bar includes Material Analysis, Edit, Goto, View, Extras, Settings, System, and Help. The toolbar contains various icons for navigation and analysis. The main area displays a table with the following data:

Stor. Location	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
21211000	447,336,097.94 INR	322,431.310 ***	0.000 ***
21231000	237,227,851.12 INR	15,816.000 ***	0.000 ***
21021001	209,524,060.41 INR	454,047.480 ***	0.000 ***
21161000	106,510,110.00 INR	679,528.530 ***	0.000 ***
21021000	74,849,679.44 INR	358,618.129 ***	0.000 ***
21232009	68,301,521.44 INR	3,760.000 ***	0.000 ***
21232005	63,884,513.07 INR	37,807.000 ***	0.000 ***
21171000	52,671,610.87 INR	51,650.164 ***	0.000 ***
21111000	51,497,184.32 INR	126,252.847 ***	0.000 ***
21232001	41,283,686.61 INR	22,379.000 ***	0.000 ***
21091000	40,918,882.72 INR	203,336.845 ***	0.000 ***
21031000	37,555,208.65 INR	242,159.722 ***	0.000 ***
21191000	37,497,072.64 INR	132,592.106 ***	0.000 ***
21081000	33,624,227.20 INR	201,472.540 ***	0.000 ***
21061000	31,748,562.08 INR	91,772.607 ***	0.000 ***
21023183	28,116,335.17 INR	225,474.030 ***	0.000 ***
21201000	26,185,046.59 INR	96,948.648 ***	0.000 ***
21151000	26,136,537.05 INR	216,840.248 ***	0.000 ***
21071000	25,410,213.18 INR	66,154.006 ***	0.000 ***
21232002	25,007,429.65 INR	39,411.000 ***	0.000 ***
21181000	24,576,547.42 INR	97,514.386 ***	0.000 ***
21131000	23,178,197.26 INR	79,433.835 ***	0.000 ***
21121000	22,726,705.34 INR	91,710.754 ***	0.000 ***
21051000	22,320,422.88 INR	42,777.136 ***	0.000 ***
21141000	20,168,537.44 INR	53,207.852 ***	0.000 ***
21023001	18,015,304.37 INR	4,305.000 ***	0.000 ***
21041000	17,076,983.09 INR	52,495.002 ***	0.000 ***
21102005	13,651,385.29 INR	19,082.606 ***	0.000 ***

Screenshot: 7.9 Material Analysis- Store Location-wise

Storage location is an 8 digit code. The first 4 digits represent the plant (Business Area) and next 4 digits, the location. 1000 is the main store in the SSA.

To view month-wise stock of materials, click the “Switch Drilldown” in the menu bar on the top and select ‘month’. The month-wise stock is displayed as below

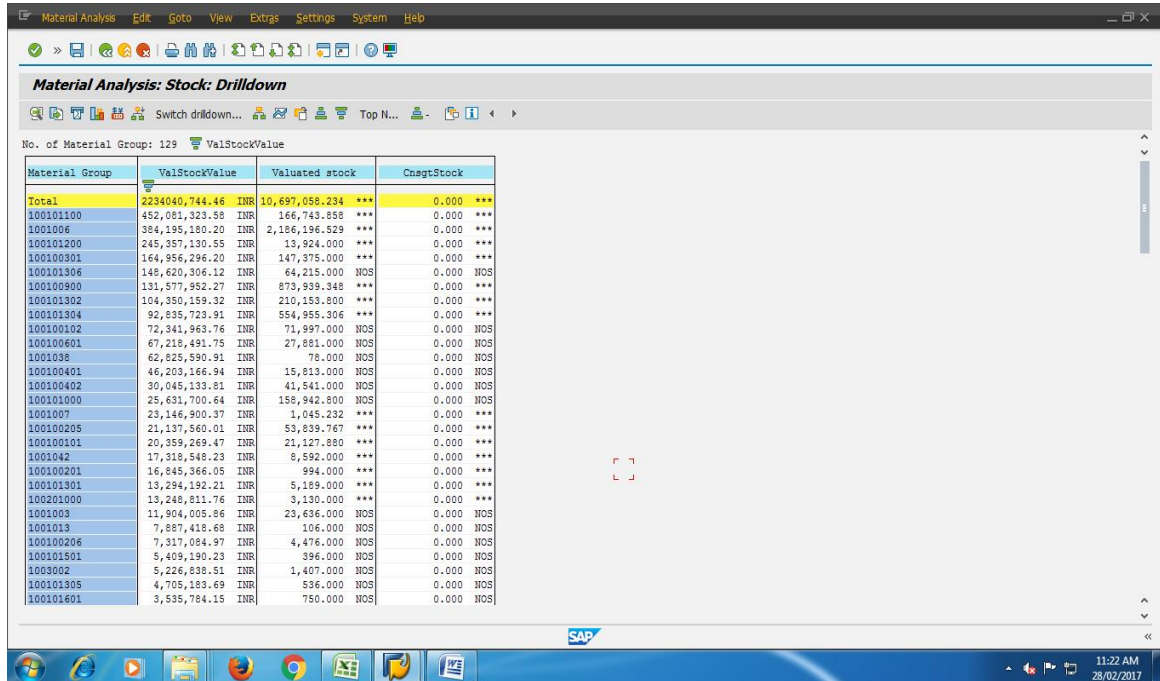
The screenshot shows the SAP Material Analysis: Stock: Drilldown interface. The menu bar includes Material Analysis, Edit, Goto, View, Extras, Settings, System, and Help. The toolbar contains various icons for navigation and analysis. The main area displays a table with the following data:

Month	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,696,560.234 ***	0.000 ***
04.2015	2149156,084.15 INR	9,443,014.916 ***	0.000 ***
05.2015	2159217,456.42 INR	10,177,000.985 ***	0.000 ***
06.2015	2163063,989.67 INR	9,816,521.010 ***	0.000 ***
07.2015	2184359,715.84 INR	10,766,105.533 ***	0.000 ***
08.2015	2128857,892.69 INR	10,335,061.769 ***	0.000 ***
09.2015	2127112,687.83 INR	9,903,894.188 ***	0.000 ***
10.2015	2077177,397.02 INR	9,506,142.752 ***	0.000 ***
11.2015	2007700,294.43 INR	9,354,150.249 ***	0.000 ***
12.2015	2039225,046.53 INR	9,096,527.823 ***	0.000 ***
01.2016	2019490,228.43 INR	8,870,008.190 ***	0.000 ***
02.2016	2612746,980.40 INR	19,199,376.229 ***	0.000 ***
03.2016	2823387,207.37 INR	18,786,070.289 ***	0.000 ***
04.2016	2718826,607.62 INR	17,821,682.225 ***	0.000 ***
05.2016	2688342,488.49 INR	16,328,621.214 ***	0.000 ***
06.2016	2871158,260.59 INR	16,064,053.065 ***	0.000 ***
07.2016	2667379,596.88 INR	15,126,260.491 ***	0.000 ***
08.2016	2535566,589.77 INR	14,709,656.399 ***	0.000 ***
09.2016	2608199,100.47 INR	13,952,373.275 ***	0.000 ***
10.2016	2504473,995.55 INR	13,382,858.742 ***	0.000 ***
11.2016	2345878,998.64 INR	11,327,160.355 ***	0.000 ***
12.2016	2079253,016.36 INR	9,839,847.655 ***	0.000 ***
01.2017	2182014,175.54 INR	9,920,942.447 ***	0.000 ***
02.2017	2234040,744.46 INR	10,696,560.234 ***	0.000 ***

Screenshot: 7.10 Material Analysis- Month-wise

7.2.2 Material Stock- Material Group-wise

T/Code: MC.9 (To view the Material Group-wise stock; select the group code in the input screen). The Material Group-wise stock is displayed as below:



Material Analysis: Stock: Drilldown

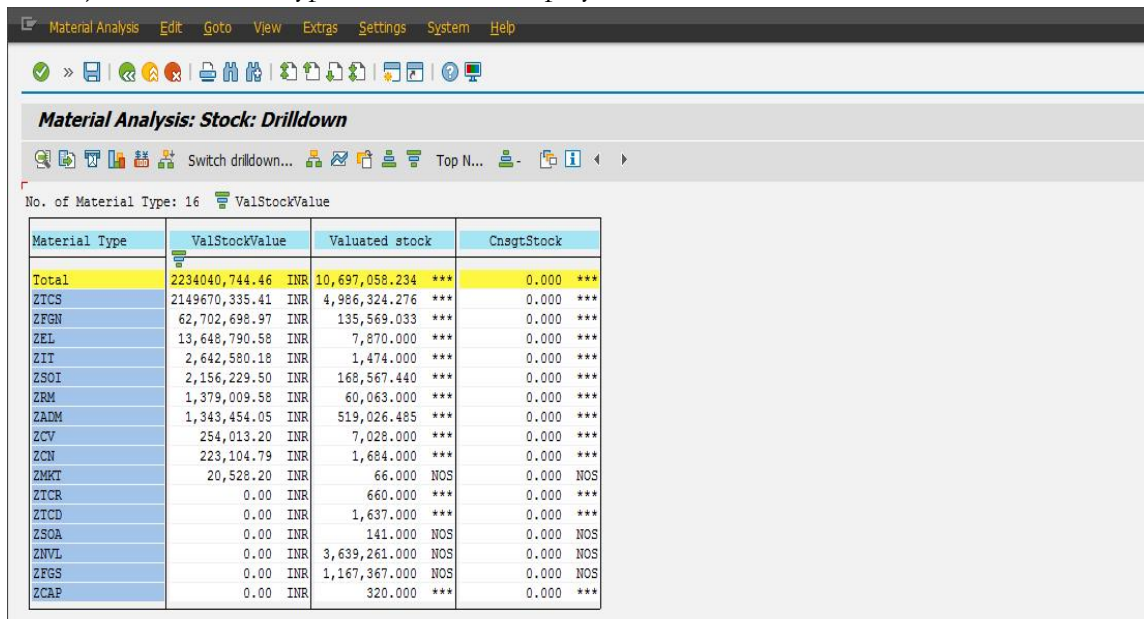
No. of Material Group: 129 ValStockValue

Material Group	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
100101100	452,081,323.58 INR	166,743.858 ***	0.000 ***
1001006	384,195,180.20 INR	2,106,196.529 ***	0.000 ***
100101200	245,357,130.55 INR	13,924.000 ***	0.000 ***
100100301	164,956,296.20 INR	147,375.000 ***	0.000 ***
100101306	148,620,306.12 INR	64,215.000 NOS	0.000 NOS
100100900	131,577,952.27 INR	873,939.348 ***	0.000 ***
100101302	104,350,159.32 INR	210,153.800 ***	0.000 ***
100101304	92,835,723.91 INR	554,955.306 ***	0.000 ***
100100102	72,341,963.76 INR	71,991.000 NOS	0.000 NOS
100100601	67,218,491.75 INR	27,881.000 NOS	0.000 NOS
1001038	62,825,590.91 INR	78.000 NOS	0.000 NOS
100100401	46,203,166.94 INR	15,813.000 NOS	0.000 NOS
100100402	30,045,133.81 INR	41,541.000 NOS	0.000 NOS
100101000	25,631,700.64 INR	158,942.800 NOS	0.000 NOS
1001007	23,146,900.37 INR	1,045.232 ***	0.000 ***
100100205	21,137,560.01 INR	53,839.767 ***	0.000 ***
100100101	20,359,269.47 INR	21,127.880 ***	0.000 ***
1001042	17,318,548.23 INR	8,592.000 ***	0.000 ***
100100201	16,845,366.05 INR	994.000 ***	0.000 ***
100101301	13,294,192.21 INR	5,189.000 ***	0.000 ***
100201000	13,248,811.76 INR	3,130.000 ***	0.000 ***
1001003	11,904,005.86 INR	23,636.000 NOS	0.000 NOS
1001013	7,887,418.68 INR	106.000 NOS	0.000 NOS
100100206	7,317,084.97 INR	4,476.000 NOS	0.000 NOS
100101501	5,409,190.23 INR	396.000 NOS	0.000 NOS
1003002	5,226,838.51 INR	1,407.000 NOS	0.000 NOS
100101305	4,705,183.69 INR	536.000 NOS	0.000 NOS
100101601	3,536,784.15 INR	750.000 NOS	0.000 NOS

Screenshot: 7.11 Material Group-wise Stock

7.2.3 Material Stock- Material Type-wise

T/Code: MC.9 (To view the Material Type-wise stock; select the type code in the input screen). The Material Type-wise stock is displayed as below:



Material Analysis: Stock: Drilldown

No. of Material Type: 16 ValStockValue

Material Type	ValStockValue	Valuated stock	CnsgtStock
Total	2234040,744.46 INR	10,697,058.234 ***	0.000 ***
ZTCS	2149670,335.41 INR	4,986,324.276 ***	0.000 ***
ZFGN	62,702,698.97 INR	135,569.033 ***	0.000 ***
ZEL	13,648,790.58 INR	7,870.000 ***	0.000 ***
ZIT	2,642,580.18 INR	1,474.000 ***	0.000 ***
ZSOI	2,156,229.50 INR	168,567.440 ***	0.000 ***
ZRM	1,379,009.58 INR	60,063.000 ***	0.000 ***
ZADM	1,343,454.05 INR	519,026.485 ***	0.000 ***
ZCV	254,013.20 INR	7,028.000 ***	0.000 ***
ZCN	223,104.79 INR	1,684.000 ***	0.000 ***
ZMKT	20,528.20 INR	66.000 NOS	0.000 NOS
ZTCR	0.00 INR	660.000 ***	0.000 ***
ZTCD	0.00 INR	1,637.000 ***	0.000 ***
ZSOA	0.00 INR	141.000 NOS	0.000 NOS
ZNVL	0.00 INR	3,639,261.000 NOS	0.000 NOS
ZFGS	0.00 INR	1,167,367.000 NOS	0.000 NOS
ZCAP	0.00 INR	320.000 ***	0.000 ***

Screenshot: 7.12 Material Type-wise Stock

7.2.4 Material Stock Analysis- Storage Location-wise

T/Code: MC.5 (Plant 2101 to 2123)

Storage Location Analysis: Stock Selection

Characteristics

Plant	2101	to	2123
Storage Location		to	
Material		to	
MRP Controller		to	

Material Groupings

Material Type		to	
Material Group		to	
Valuation class		to	

Period to Analyze

Month	04.2011	to	03.2017
-------	---------	----	---------

Valuation

☒ Standard
☐ Std w/o Distrib.
☐ MaterialLedger Active
☐ Current Price

Parameters

Analysis Currency	
Exception	

Data is being processed...

Screenshot: 7.13 Material Stock Analysis- Storage Location-wise

The storage location-wise stock report is displayed as below:

Storage Location Analysis: Stock Basic List

No. of Stor. Location: 1436 ValStockValue

Stor. Location	ValStockValue	Valuated stock	CnsgtStock
Total	2229540,501.09 INR	10,873,463.648 ***	0.000 ***
21211000	438,718,144.13 INR	320,298.041 ***	0.000 ***
21231000	237,227,851.12 INR	15,816.000 ***	0.000 ***
21021001	208,153,645.66 INR	459,021.480 ***	0.000 ***
21161000	108,008,735.76 INR	680,240.518 ***	0.000 ***
21021000	74,821,208.16 INR	334,698.823 ***	0.000 ***
21232005	63,884,512.99 INR	37,807.000 ***	0.000 ***
21232009	61,193,568.31 INR	3,600.000 ***	0.000 ***
21171000	52,059,319.08 INR	48,348.177 ***	0.000 ***
21111000	50,842,280.48 INR	121,046.333 ***	0.000 ***
21091000	42,460,078.90 INR	304,130.695 ***	0.000 ***
21232001	41,283,686.61 INR	22,379.000 ***	0.000 ***
21181000	37,492,410.33 INR	131,380.006 ***	0.000 ***
21031000	36,446,546.65 INR	240,212.714 ***	0.000 ***
21081000	34,288,537.84 INR	201,863.540 ***	0.000 ***
21061000	31,748,562.09 INR	91,772.607 ***	0.000 ***
21181000	30,778,932.06 INR	97,924.757 ***	0.000 ***
21023183	29,389,683.70 INR	226,474.030 ***	0.000 ***
21151000	25,663,787.64 INR	216,837.248 ***	0.000 ***
21071000	25,314,049.79 INR	65,511.156 ***	0.000 ***
21232002	25,007,429.65 INR	39,411.000 ***	0.000 ***
21201000	24,826,220.70 INR	91,119.700 ***	0.000 ***
21131000	23,049,598.25 INR	78,228.835 ***	0.000 ***
21051000	22,320,422.88 INR	42,777.136 ***	0.000 ***
21141000	20,388,874.72 INR	53,209.852 ***	0.000 ***
21121000	19,618,123.57 INR	87,689.776 ***	0.000 ***
21023001	18,015,303.52 INR	4,305.000 ***	0.000 ***
21041000	17,027,613.18 INR	49,587.739 ***	0.000 ***
21102005	13,651,602.42 INR	19,082.606 ***	0.000 ***

Screenshot: 7.14 Material Stock Analysis- Storage Location-wise Display

7.2.5 Stock Value Report Duly Reconciled with GL balance

T/Code: ZFI_MM_Posting/ZFI_MM_Recon

The reconciliation report between GL and MM balance will show profit center-wise as well as plant-wise balance. Since auditors have no privilege to run the above T/Code, the report may be obtained from the Accounts Officer (CA).

7.2.6 Receipt and Issue of Materials

T/Code: MC.A

For example, to view the receipt and issue of materials in Karnataka Circle, specify the Plant from 2101 to 2123 and specify the period also. Press F8 or the Execute icon.

Material Analysis: Receipts/Issues: Selection

Characteristics

Plant: 2101 to 2123

Storage Location: to

Material: to

MRP Controller: to

Material Groupings

Material Type: to

Material Group: to

Valuation Class: to

Period to Analyze

Month: 04.2015 to 02.2017

Valuation

☒ Standard

☐ Std w/o Distrib.

☐ MaterialLedger Active

☐ Current Price

Parameters

Analysis Currency:

Exception:

Screenshot: 7.14 Material Analysis- Receipts/Issue

The result is displayed as below:

Material Analysis: Receipts/Issues: Basic List

No. of Material: 2516 ValStckRecValue

Material	ValStckRecValue	ValStckIssValue	HcMatMvmts
Total	3479373,858.49 INR	3390543,906.21 INR	360,581
12002406	280,043,821.20 INR	209,075,853.68 INR	3,174
90000015	266,961,546.34 INR	257,409,614.90 INR	11,935
12002423	263,901,683.67 INR	189,506,125.84 INR	1,942
12002441	212,055,237.05 INR	157,762,686.32 INR	3,673
12001932	188,353,765.64 INR	143,462,685.02 INR	3,780
12012363	126,266,282.29 INR	105,554,875.97 INR	2,387
12002440	116,253,772.96 INR	100,330,306.39 INR	7,438
12002421	109,600,652.31 INR	81,396,147.91 INR	3,614
12013384	96,292,720.70 INR	48,146,360.35 INR	10
12001002	93,235,180.70 INR	69,637,253.50 INR	2,232
12003810	89,615,034.20 INR	61,115,364.17 INR	4,561
12001961	87,746,883.29 INR	88,007,156.40 INR	63
12012750	75,308,278.87 INR	42,641,943.62 INR	266
12002781	72,174,389.11 INR	55,760,339.37 INR	1,179
12002405	71,576,477.84 INR	59,702,379.61 INR	3,463
12006914	65,821,268.60 INR	49,732,205.68 INR	2,119
12001965	63,485,579.32 INR	70,389,554.50 INR	86
12002155	62,567,466.81 INR	153,444,222.48 INR	7,736
12007175	55,303,124.66 INR	115,747,765.15 INR	519
12001544	53,506,678.64 INR	78,188,769.44 INR	4,713
12004124	50,202,014.80 INR	41,562,326.40 INR	153
12004123	43,796,324.13 INR	41,592,062.79 INR	244
50000309	42,975,785.95 INR	40,034,747.62 INR	1,956
12012747	42,725,363.34 INR	24,128,096.50 INR	317
12011493	40,836,394.59 INR	37,760,043.56 INR	516
12003304	38,865,650.93 INR	26,060,168.21 INR	980
90000019	38,656,460.77 INR	37,272,708.65 INR	1,913
12009211	35,178,257.20 INR	6,702,898.12 INR	227

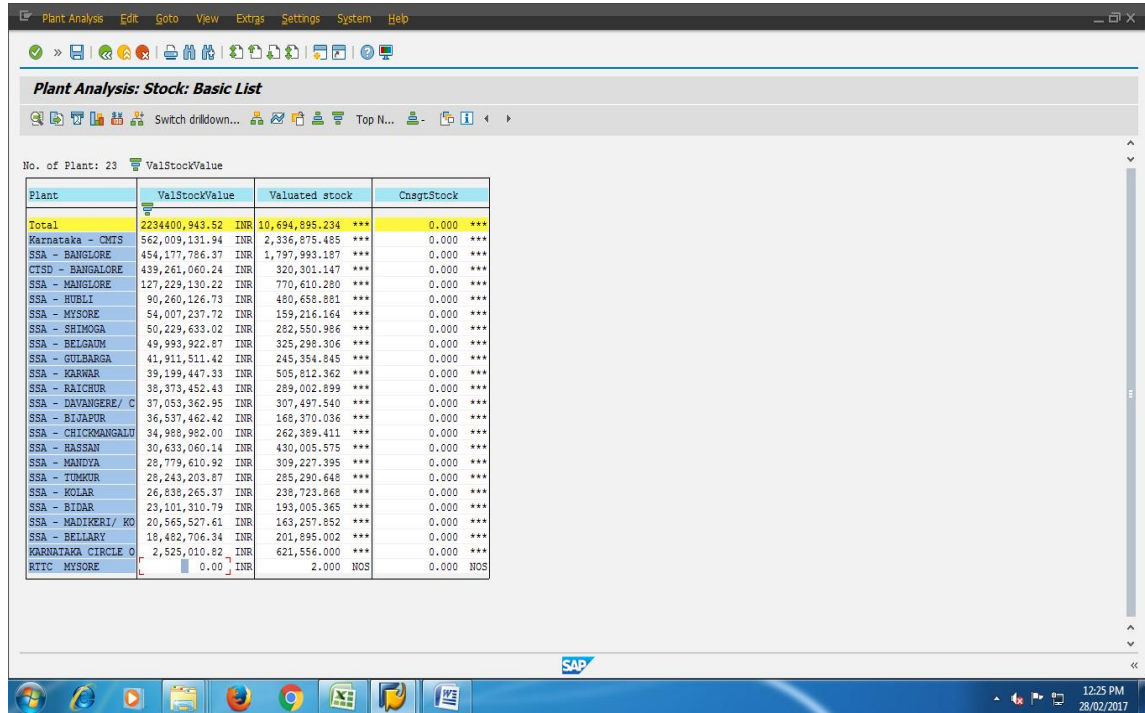
Screenshot: 7.15 Material Analysis- Receipt/Issue List

7.2.7 Plant Stock

T/Code: MC.1

We can view the plant-wise stock value using the above T/Code.

Eg.Bangaluru BA. Click the line item.

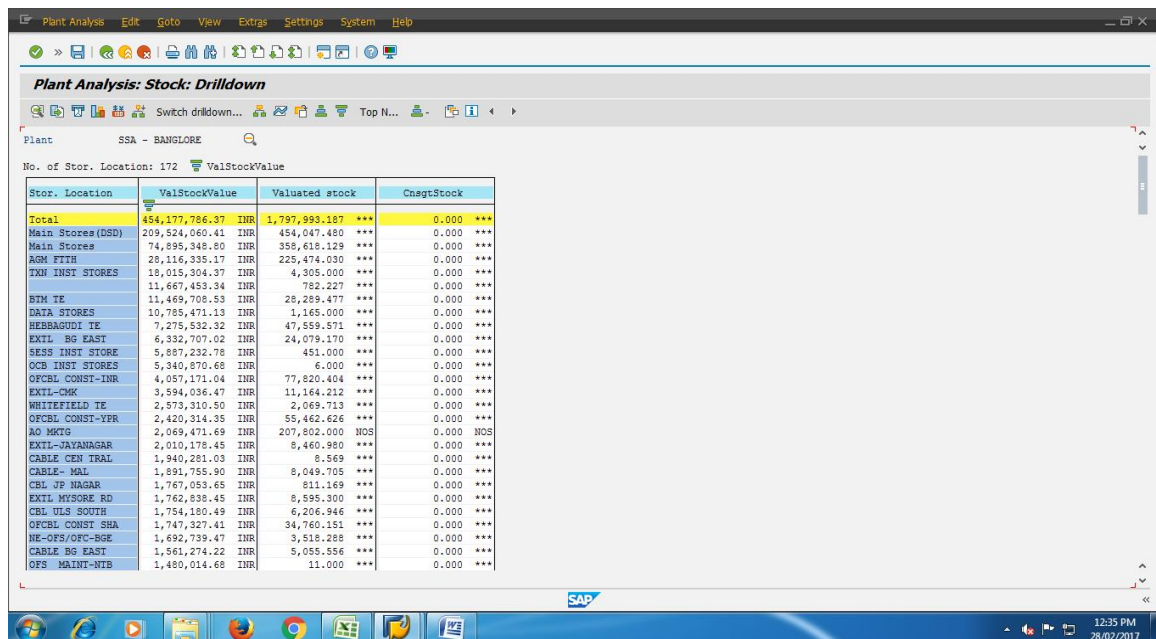


The screenshot shows the SAP Plant Analysis: Stock: Basic List interface. The table displays stock values for various plants, with the 'Total' row highlighted in yellow. The columns are Plant, ValStockValue, Valuated stock, and CnsgtStock.

Plant	ValStockValue	Valuated stock	CnsgtStock
Total	2234400,943.52 INR	10,694,895.234 ***	0.000 ***
Karnataka - CMTS	562,009,131.94 INR	2,336,875.485 ***	0.000 ***
SSA - BANGLORE	454,177,786.37 INR	1,797,993.187 ***	0.000 ***
CTSD - BANGLORE	439,261,060.24 INR	320,301.147 ***	0.000 ***
SSA - MANGLORE	127,229,130.22 INR	770,610.280 ***	0.000 ***
SSA - HUBLI	90,260,126.73 INR	480,658.881 ***	0.000 ***
SSA - MYSORE	54,007,237.72 INR	159,216.164 ***	0.000 ***
SSA - SHIMOGA	50,229,633.02 INR	282,550.986 ***	0.000 ***
SSA - BELGAUM	49,993,922.87 INR	325,298.306 ***	0.000 ***
SSA - GULBARGA	41,911,511.42 INR	245,354.845 ***	0.000 ***
SSA - KARNAR	39,199,447.33 INR	505,812.362 ***	0.000 ***
SSA - RAICHUR	38,373,452.43 INR	289,002.899 ***	0.000 ***
SSA - DAVANGERE/ C	37,059,362.95 INR	307,487.540 ***	0.000 ***
SSA - BILAPUR	36,537,462.42 INR	168,370.036 ***	0.000 ***
SSA - CHICPMANGALU	34,988,982.00 INR	262,389.411 ***	0.000 ***
SSA - RASSAN	30,633,060.14 INR	430,005.575 ***	0.000 ***
SSA - MANDYA	28,779,610.92 INR	309,227.395 ***	0.000 ***
SSA - TUMKUR	28,243,203.87 INR	285,290.648 ***	0.000 ***
SSA - KOLAR	26,838,265.37 INR	238,723.868 ***	0.000 ***
SSA - BIDAR	23,101,310.79 INR	193,005.365 ***	0.000 ***
SSA - MADIKERI/ KO	20,565,527.61 INR	163,257.852 ***	0.000 ***
SSA - BELLARY	18,482,706.34 INR	201,895.002 ***	0.000 ***
KARNATAKA CIRCLE O	2,525,010.82 INR	621,556.000 ***	0.000 ***
RTIC MYSORE	0.00 INR	2.000 NOS	0.000 NOS

Screenshot: 7.16 Plant Stock List

To view the Store location-wise stock details of Bangaluru SSA, double click the line item. The location-wise stock details are displayed as below:



The screenshot shows the SAP Plant Analysis: Stock: Drilldown interface for the plant 'SSA - BANGLORE'. The table displays stock values for various store locations, with the 'Total' row highlighted in yellow. The columns are Stor. Location, ValStockValue, Valuated stock, and CnsgtStock.

Stor. Location	ValStockValue	Valuated stock	CnsgtStock
Total	454,177,786.37 INR	1,797,993.187 ***	0.000 ***
Main Stores(DSD)	209,524,060.41 INR	454,047.480 ***	0.000 ***
Main Stores	74,895,348.80 INR	358,618.129 ***	0.000 ***
AGM FTTH	28,116,335.17 INR	225,474.030 ***	0.000 ***
TKN INST STORES	18,015,304.37 INR	4,305.000 ***	0.000 ***
FTTH TE	11,667,453.34 INR	782.227 ***	0.000 ***
DATA STORES	11,469,706.53 INR	29,289.477 ***	0.000 ***
HEBBAGUDI TE	10,785,471.13 INR	1,165.000 ***	0.000 ***
EXTL BG EAST	7,275,532.32 INR	47,559.571 ***	0.000 ***
EXTL BG EAST	6,332,707.02 INR	24,079.170 ***	0.000 ***
SESS INST STORE	5,887,232.78 INR	451.000 ***	0.000 ***
OCB INST STORES	5,340,870.68 INR	6.000 ***	0.000 ***
GFCEL CONST-INR	4,057,171.04 INR	77,820.404 ***	0.000 ***
EXTL-CHK	3,594,036.47 INR	11,164.212 ***	0.000 ***
WHITEFIELD TE	2,573,310.50 INR	2,069.713 ***	0.000 ***
GFCEL CONST-YPR	2,420,314.35 INR	55,462.626 ***	0.000 ***
AO MKTG	2,069,471.69 INR	207,802.000 NOS	0.000 NOS
EXTL-JAYANAGAR	2,010,178.45 INR	8,460.980 ***	0.000 ***
CABLE CEN TRAL	1,940,281.03 INR	8.569 ***	0.000 ***
CABLE- MAL	1,891,755.90 INR	8,049.705 ***	0.000 ***
CEL JP NAGAR	1,767,053.65 INR	811.169 ***	0.000 ***
EXTL MYSORE RD	1,762,838.45 INR	8,595.300 ***	0.000 ***
CEL ULK SOUTH	1,754,180.49 INR	6,206.946 ***	0.000 ***
GFCEL CONST SHA	1,747,327.41 INR	34,760.151 ***	0.000 ***
NE-OFS/OC-ROE	1,692,739.47 INR	9,518.268 ***	0.000 ***
CABLE BG EAST	1,561,274.22 INR	5,055.556 ***	0.000 ***
OFS MAINT-NIB	1,480,014.68 INR	11.000 ***	0.000 ***

Screenshot: 7.17 Plant Analysis Stock Drilldown

To view the material-wise details in a Store Location, double click the Line Item. Eg. Main Store.

The **material-wise stock** in Main Store of Bangaluru SSA is displayed below:

Plant Analysis: Stock: Drilldown

Plant: SSA - BANGLORE Stor. Location: Main Stores(DSD)

No. of Material: 244 ValStockValue

Material	ValStockValue	Valuated stock	CnsgtStock
Total	209,524,060.41 INR	454,047.480 ***	0.000 ***
MNG_PAN_SWITCH	48,146,360.35 INR	58.000 NOS	0.000 NOS
ONT W/O BTY BACKUP	35,723,439.06 INR	10,597.000 NOS	0.000 NOS
ONT-H CONF A:GPON	28,480,751.05 INR	5,935.000 NOS	0.000 NOS
FIGTAIL GPON G.657	18,952,243.46 INR	97,136.770 NOS	0.000 NOS
ONT WITH BTY BACKUP	10,389,223.18 INR	10,501.000 NOS	0.000 NOS
ONT BTY BACKUP 4HR	9,279,367.08 INR	6,035.000 NOS	0.000 NOS
MNG_PAN_COAU_SWIT	8,279,548.36 INR	9.000 NOS	0.000 NOS
IRMS MDF	8,265,170.16 INR	91,440.000 NOS	0.000 NOS
MNG_OC_PAN_SWITCH	6,405,682.20 INR	11.000 NOS	0.000 NOS
TAG BLOCK MDF 100P	6,078,599.08 INR	4,580.000 NOS	0.000 NOS
TAG BLOCK 128P	5,120,239.86 INR	2,679.000 NOS	0.000 NOS
REPEATER FREQ TRAN	4,100,459.00 INR	30.000 NOS	0.000 NOS
FDM 288F CONF A	3,549,923.00 INR	41.000 NOS	0.000 NOS
CONNECTOR OPT:OFC	1,879,513.28 INR	12,700.000 NOS	0.000 NOS
ADSL WIFI-2 (TYPE	1,420,733.51 INR	1,205.000 NOS	0.000 NOS
ADSL 2 PLUS CPE TY	1,376,392.05 INR	1,227.000 NOS	0.000 NOS
CONNECTOR OPT(ONT	1,364,925.92 INR	10,800.000 NOS	0.000 NOS
DROP WIRE SELF SUP	1,264,094.60 INR	232.850 RM	0.000 RM
FIBRE LOCK MECH (O	1,186,164.81 INR	7,752.000 NOS	0.000 NOS
MDF VERTICAL 64P:D	1,088,545.17 INR	63.000 NOS	0.000 NOS
CABLE PCM 16FR	991,629.84 INR	11,845.000 M	0.000 M
CPE TYPE 11P/D/C	670,257.60 INR	273.000 NOS	0.000 NOS
BTY EMERGENCY LIGH	666,846.00 INR	1,398.000 NOS	0.000 NOS
CABLE PCM SCREENED	501,306.60 INR	15,793.000 M	0.000 M
EXECUTIVE TELEPHON	413,012.99 INR	164.000 NOS	0.000 NOS
INSERTION TOOL FOR	383,759.22 INR	738.000 NOS	0.000 NOS

Screenshot: 7.18 Plant Analysis-Drilldown

To view the **month-wise stock details** of a particular material, double click the line item. Eg. ONT W/O BTY BACKUP-C.

Plant Analysis: Stock: Drilldown

Plant: SSA - BANGLORE Stor. Location: Main Stores(DSD)

Material: ONT W/O BTY BACKUP- C

No. of Month: 23

Month	ValStockValue	Valuated stock	CnsgtStock
Total	35,723,439.06 INR	10,597.000 NOS	0.000 NOS
02.2017	35,723,439.06 INR	10,597.000 NOS	0.000 NOS
01.2017	37,071,875.00 INR	10,997.000 NOS	0.000 NOS
12.2016	41,838,575.85 INR	12,402.000 NOS	0.000 NOS
11.2016	46,359,112.12 INR	13,742.000 NOS	0.000 NOS
10.2016	52,772,165.45 INR	15,642.000 NOS	0.000 NOS
09.2016	54,458,304.97 INR	16,142.000 NOS	0.000 NOS
08.2016	54,945,333.75 INR	16,297.000 NOS	0.000 NOS
07.2016	58,605,490.13 INR	17,397.000 NOS	0.000 NOS
06.2016	62,883,754.92 INR	18,667.000 NOS	0.000 NOS
05.2016	63,220,626.16 INR	18,767.000 NOS	0.000 NOS
04.2016	118,167,694.60 INR	35,078.000 NOS	0.000 NOS
03.2016	108,599,444.27 INR	32,858.000 NOS	0.000 NOS
02.2016	111,045,226.52 INR	33,598.000 NOS	0.000 NOS
01.2016	114,879,154.12 INR	34,758.000 NOS	0.000 NOS
12.2015	114,879,154.12 INR	34,758.000 NOS	0.000 NOS
11.2015	115,044,409.62 INR	34,808.000 NOS	0.000 NOS
10.2015	115,285,682.74 INR	34,881.000 NOS	0.000 NOS
09.2015	115,500,514.89 INR	34,946.000 NOS	0.000 NOS
08.2015	115,583,142.64 INR	34,971.000 NOS	0.000 NOS
07.2015	115,583,142.64 INR	34,971.000 NOS	0.000 NOS

Screenshot: 7.19 Plant Analysis-Month-wise

Plant Stock Availability of Material can be viewed using another T/Code MB53

Give the range of plants (Kerala 2201-2212)

Screenshot: 7.27 Plant Analysis

Plant-wise stock is displayed as below:

Plant Name 1	SLoc	Unrestricted use	Consagt unrestr.	Sales order unre.	Project unrestr.
2201 KERALA CIRCLE OFFICE	1000	101.812	0.000	0.000	0.000
2202 SSA - ALLEPPY	1001	4.598	0.000	0.000	0.000
	7001	0.863	0.000	0.000	0.000
	7017	0.079	0.000	0.000	0.000
	7036	0.000	0.000	0.000	0.600
	7054	0.025	0.000	0.000	0.000
	7055	0.135	0.000	0.000	0.000
	7062	0.060	0.000	0.000	0.000
	7063	0.180	0.000	0.000	0.000
	7073	0.500	0.000	0.000	0.000
2203 SSA - KOZHIKODE	1000	4.498	0.000	0.000	0.000
	7002	1.540	0.000	0.000	0.060
	7005	0.000	0.000	0.000	3.355
	7006	0.000	0.000	0.000	0.130
	7011	0.000	0.000	0.000	0.294
	7016	1.500	0.000	0.000	1.400
	7020	0.424	0.000	0.000	0.000
	7023	0.032	0.000	0.000	0.000
	7039	0.000	0.000	0.000	0.225

Screenshot: 7.28 Plant Analysis Display

7.3 ABC Analysis

The ABC Analysis is used for classifying inventory based on its value.

- A** : Percentage with a high value.
- B** : Percentage with a medium value.
- C** : Percentage with a low value.

The ABC analysis allows us to determine the relative importance of the different types of inventory.

T/Code: MC40 (Analysis based on value)

The screenshot shows the SAP MC40 configuration screen. It includes sections for 'Objects to analyze' (Plant: 2206), 'Period to analyze' (Number of days: 90), 'Area to analyze' (Material: , MRP Area:), and 'Analysis strategy'. The strategy section has four radio buttons: 'Usage value (in %)' (selected), 'Usage value as number', 'No. of materials (in %)', and 'No. of materials as number'. Each radio button has associated input fields for percentages and numbers, and a 'Rem.' checkbox. The 'Update ABC ind. in background processing mode' checkbox is at the bottom.

	A	B	C
<input checked="" type="radio"/> Usage value (in %)	70	20	10
<input type="radio"/> Usage value as number	50,000	5,000	Rem.
<input type="radio"/> No. of materials (in %)	10	20	70
<input type="radio"/> No. of materials as number	100	500	Rem.

Screenshot: 7.20 ABC Analysis

ABC Analysis is displayed as below:

The screenshot shows the SAP MC40 display screen for Plant 2206, Analysis date 20.03.2017. It displays a table of materials sorted by ABC index. The table has columns: Material, Description, and ABC ind. Old ABC.

Material	Description	ABC ind. Old ABC
12003808	BTY SET VRLA 48V 300AH	A
12001932	ADSL WIFI-2 (TYPE W2) WITH 16KHZ	A
50000015	DROP WIRE SELF SUPPORTED(SSW)0.5MM	A
12002440	CABLE UG 5/0.5	A
12002421	CABLE UG 20(UA)/0.5	A
12002441	CABLE UG 50(A)/0.5	B
12002243	DISCRETE WIRE CONNECTOR (DWC) (UY)	B
12002406	CABLE UG 100(A)/0.5	B
12001965	CPE TYPE 2(G/D) WIMAX-WAVE 2 CFTD	B
12002405	CABLE UG 10(UA)/0.5	B
12002318	JOINTING KIT TSF-2	B
12002179	LINE JACK W/O GD TUBE	B
12003191	INSULATION TAPE	B
12002241	CUSHION GUM	B
12002236	CT BOX CONN TYPE 100FR	B
12002238	CT BOX DISCON TYPE 100FR	B
50000005	DP BOX INTERNAL SFR	B
14000739	AIR CONDITIONER(A/C) SPLIT	B
12013436	ETHERNET AGGREGATION SWITCH	B
50000283	SPLITTER TYPE-I FOR MDF(PACKED)	C
12001218	IRM WITH GD TUBE	C
12002235	CSFC JELLY	C
12001223	JUMPER WIRE 2 CONDUCTOR	C
12002319	JOINTING KIT TSF-3	C
12002320	JOINTING KIT TSF-4	C
12002143	BUTTONS KEY TELEPHONE	C
12002155	TELEPHONE INSTRUMENT CLIP(2WAY SPEAKER)	C

Screenshot: 7.21 ABC Analysis Display

7.4 Stock Overview

Transaction Code: **MMBE**

Stock Overview: Company Code/Plant/Storage Location/Batch

Database selections

Material	12002406		
Plant	2206	to	
Storage location		to	
Batch		to	

Stock Type Selection

☒ Also Select Special Stocks
☒ Also Select Stock Commitments

List Display

Special Stock Indicator ☐ to ☐
Display version 1
Display Unit of Measure ☐
☒ No Zero Stock Lines
☐ Decimal Place as per Unit

Selection of Display Levels

☒ Company Code
☒ Plant
☒ Storage Location
☒ Batch
☒ Special Stock

Screenshot: 7.22 Stock Overview

Stock overview is displayed as below:

Stock Overview: Basic

Selection

Material 12002406
Material Type ZTCS
Unit of Measure 001 Base Unit of Measure KM

Stock Overview

Client/Company Code/Plant/Storage Location/Batch/Special Stock	Unrestricted use	Qual. inspection	Reserved	Rcpt reservation	On-Order Stock	Cons...
Full	7.000		62.602		60.410	
1022 BSNL - Kerala Telecom	7.000		62.602		60.410	
2206 SSA - KOLLAM	7.000		62.602		60.410	
1000 MAIN STORE	6.926		60.410			
7022 SDE EXTL VLBM			0.035	0.005		
Project Stock	0.035					
7025 SDE EXTL KRD				0.100		
7032 SDE EXTL PAP				0.200		
7033 SDE EXTL CNO				0.015		
7035 SDE EXTL KYT						
7038 SDE EXTL 2 KDA	0.004					
7044 SDE GRP PTH				0.100		
7046 SDE GRP VAO						
Project Stock	0.050					
7049 SDF FXTI KTA						

Screenshot: 7.23 Stock Overview Display

7.5 Stock Requirement List

Stock Requirement List is a dynamic list, which shows the current status of requirements & sources for that material. Any changes in the procurements or needs will be shown in this list.

Click the Stock Requirement list in the above screen. The list is displayed as below:

The screenshot shows the SAP Stock/Requirements List for material 12002406 (CABLE UG 100(A)/0.5) at plant 2206. The table displays various requirements and their sources.

A. Date	MRP ...	MRP element data	Reschedul...	E. Receipt/Reqmt	Available Qty	St...	R...
20.03.2017	Stock				7.410	0	
01.07.2015	OrdRes	120000053447		0.050-	7.360	2	
02.07.2015	OrdRes	120000053569		0.080-	7.280	2	
03.07.2015	OrdRes	120000053694		0.100-	7.180	7051	2
03.02.2017	OrdRes	120000477055		0.035-	7.145	7022	2
20.03.2017	ProjSt	FA/15/013925.01	26		0.065	0	
20.03.2017	ProjSt	FA/15/013143.02	26		0.035	0	
20.03.2017	ProjSt	FA/15/015880.01			0.000	0	
30.12.2016	OrdRes	000005132551		0.036-	0.036-	2	
20.03.2017	ProjSt	FA/15/016747.01			0.631	0	
30.12.2016	OrdRes	000005137638		0.766-	0.135-	2	
20.03.2017	ProjSt	FA/16/006229.01			0.000	0	
28.12.2017	OrdRes	000005161635		0.200-	0.200-	2	
20.03.2017	ProjSt	FA/16/008497.01			0.000	0	
05.10.2017	OrdRes	000005169595		0.075-	0.075-	2	
20.03.2017	ProjSt	FA/16/008835.01			0.000	0	

Screenshot: 7.24 Stock Requirement List

7.6 Material Movement

Go to 'Environment' in the SAP to p menu bar and click 'Material Movement'.

The screenshot shows the SAP Stock Overview for material 12002406. The table displays stock levels across different locations.

Client/Company Code/Plant/Storage Location/Batch/Special Stock	Unrestricted use	Qual. inspection	Reserved	Rcpt reservation	On-Order Stock	Cons...
Full	7.000		62.602		60.410	
1022 BSNL - Kerala Telecom	7.000		62.602		60.410	
2206 SSA - KOLLAM	7.000		62.602		60.410	
1000 MAIN STORE	6.926		60.410			
7022 SDE EXTL VLBM			0.035	0.005		
Project Stock	0.035					
7025 SDE EXTL KRD				0.100		
7032 SDE EXTL PAP				0.200		
7033 SDE EXTL CNO				0.015		
7035 SDE EXTL KYT						
7038 SDE EXTL 2 KDA	0.004					
7044 SDE GRP PTH				0.100		
7046 SDE GRP VAO						
Project Stock	0.050					
7049 SDE EXTL KTA						

Screenshot: 7.25 Material Movement

Material Movement is displayed as below:

Material Document List

Material	Material Description	Plant Name	SLoc	MvI	S	Mat.	Doc.	Item	Posting Date	Quantity in UnE	Unit	Amount in LC	Reserv.No.	Doc. Date	Quantity WBS Element
12002406	CABLE UG 100 (A)/0.5	2206 SSA - KOLLAM													
1000	913	490275217	1	18.02.2017	0.010-	KM	0.00	1454245	02.03.2017	0.010-					
1000	913	4902769888	1	18.02.2017	0.100-	KM	0.00	1425115	18.02.2017	0.100-					
1000	913	4902769884	1	17.02.2017	0.150-	KM	0.00	1412337	17.02.2017	0.150-					
1000	101	5000999720	1	14.02.2017	3.974	KM	0.00		14.02.2017	3.974					
1000	913	4902445508	3	17.12.2016	0.035-	KM	0.00	1279763	17.12.2016	0.035-					
1000	913	4901990995	1	29.09.2016	0.150-	KM	0.00	1102757	29.09.2016	0.150-					
1000	913	4901966346	1	26.09.2016	0.300-	KM	0.00	1103853	26.09.2016	0.300-					
1000	913	4901966294	7	26.09.2016	0.065-	KM	0.00	1104223	26.09.2016	0.065-					
1000	913	4901638337	1	05.07.2016	0.006-	KM	0.00	922568	05.07.2016	0.006-					
1000	913	4901638318	5	05.07.2016	0.050-	KM	0.00	921900	05.07.2016	0.050-					
1000	913	4901535705	5	02.06.2016	0.200-	KM	0.00	848926	02.06.2016	0.200-					
1000	913	4901272600	7	27.04.2016	0.100-	KM	0.00	774016	27.04.2016	0.100-					
1000	913	4901249283	1	16.04.2016	0.040-	KM	0.00	764403	16.04.2016	0.040-					
1000	913	4901245990	1	07.04.2016	0.120-	KM	0.00	746775	07.04.2016	0.120-					
1000	913	4901244820	1	02.04.2016	0.065-	KM	0.00	740862	02.04.2016	0.065-					
1000	913	4901191991	1	02.04.2016	0.065-	KM	0.00	740862	02.04.2016	0.065-					
1000	914	4901193255	1	02.04.2016	0.065	KM	0.00	740862	02.04.2016	0.065					
1000	913	4901121251	5	19.03.2016	50.000-	M	0.00	674532	19.03.2016	0.050-					
1000	913	4901031697	1	29.02.2016	0.100-	KM	0.00	634611	29.02.2016	0.100-					
1000	913	4900998365	1	18.02.2016	0.050-	KM	0.00	603482	18.02.2016	0.050-					
1000	913	4900970848	1	12.02.2016	0.075-	KM	0.00	589871	12.02.2016	0.075-					
1000	913	4900954436	3	11.02.2016	0.020-	KM	0.00	574062	11.02.2016	0.020-					
1000	913	4900954233	9	11.02.2016	0.120-	KM	0.00	562668	11.02.2016	0.120-					
1000	913	4900900369	7	22.01.2016	0.240-	KM	0.00	542516	22.01.2016	0.240-					
1000	913	4900768592	1	07.12.2015	0.060-	KM	0.00	446640	07.12.2015	0.060-					
1000	262	4900666890	1	01.12.2015	0.060	KM	17,543.74	295212	20.10.2015	0.060					
1000	913	4900666894	1	01.12.2015	0.100-	KM	0.00	435763	01.12.2015	0.100-					
1000	913	4900666892	1	01.12.2015	0.012-	KM	0.00	434302	01.12.2015	0.012-					

Screenshot: 7.26 Material Movement Display

7.7 Material Document List

Material document list is used to generate any goods movement such as goods receipt, goods issue for a production order, etc.

T/Code: Mb51

Material Document List

Item Data

Material	12002406		
Plant	2201	to	
Storage Location		to	
Batch		to	
Vendor		to	
Customer		to	
Movement Type		to	
Special Stock		to	
Order		to	
Company Code	1022	to	

Header Data

Posting Date		to	
User Name		to	
Trans./Event Type		to	
Reference		to	

Display Options

☒ Hierarchy List
☐ Flat List
 Layout: /04-08-16

Data Source

☒ Database

Screenshot: 7.29 Material Document List

Material Document List is displayed as below:

Material Document List

Material	Material Description	Plant Name	Quantity in UnE	Amount in LC	Reserv.No.	Doc. Date	Quantity WBS Element
12002406	CABLE UG 100(A)/0.5	2201 KERALA CIRCLE OFFICE					
1000 101	5001027715		11.897 KM	4,045,366.55		13.03.2017	11.897
1000 101	5001027668		12.389 KM	4,212,662.52		10.03.2017	12.389
1000 641	4902852694		4.003- KM	1,239,237.52-		09.03.2017	4.003-
1000 101	5001027666		6.112 KM	2,078,278.58		08.03.2017	6.112
1000 641	4902814054		5.251- KM	1,568,567.85-		06.03.2017	5.251-
1000 641	4902795804		2.877- KM	859,411.49-		03.03.2017	2.877-
1000 641	4902730532		2.018- KM	602,812.78-		20.02.2017	2.018-
1000 641	4902690323		5.003- KM	1,494,485.81-		16.02.2017	5.003-
1000 641	4902750166		3.974- KM	1,187,105.06-		15.02.2017	3.974-
1000 101	5000959557		6.154 KM	2,092,261.77		02.02.2017	6.154
1000 101	5000959556		5.660 KM	1,924,309.66		02.02.2017	5.660
1000 641	4902721819		0.262- KM	78,264.10-		01.02.2017	0.262-
1000 101	5000948487		6.106 KM	2,075,942.53		31.01.2017	6.106
1000 101	5000948374		6.239 KM	2,121,160.40		31.01.2017	6.239
1000 101	5000948520		6.081 KM	2,067,442.93		31.01.2017	6.081
1000 641	4902606579		8.251- KM	2,433,418.66-		24.01.2017	8.251-
1000 642	4902515226		7.947 KM	2,253,143.41		12.01.2017	7.947
1000 641	4902561594		5.857- KM	1,660,583.99-		13.01.2017	5.857-
1000 641	4902574262		5.304- KM	1,503,796.73-		12.01.2017	5.304-
1000 641	4902515134		7.947- KM	2,253,143.41-		12.01.2017	7.947-
1000 641	4902558665		6.328- KM	1,794,122.50-		12.01.2017	6.328-
1000 641	4902474100		4.096- KM	1,161,303.06-		05.01.2017	4.096-
1000 641	4902476479		3.160- KM	895,927.16-		05.01.2017	3.160-
1000 641	4902385249		2.738- KM	800,980.97-		21.12.2016	2.738-
1000 641	4902413919		6.319- KM	1,791,570.81-		21.12.2016	6.319-
1000 102	5000879325		4.471- KM	1,520,631.79-		01.12.2016	4.471-
1000 101	5000879214		4.166 KM	1,414,051.18		01.12.2016	4.166
1000 101	5000879321		4.131 KM	1,402,171.24		01.12.2016	4.131

Screenshot: 7.30 Material Analysis Display

To view the document No 5001027715, click the line item in the above screen. Document is displayed as below:

Display Material Document 5001027715 - 1022AUDIT09

Show Overview | Hold | Check | Post | Help

Display: Material Document 5001027715 | 2017

General | Vendor | Doc. info | Excise Invoice

Entered By: A.N. SABU | 9447745040 | FI Documents

Created On: 13.03.2017 16:15:26

Transaction Code: Goods Movement | MIGO_GR

Line	Mat. Short Text	Qty in UnE	E... Sloc	Bu... Profit Center Batch	Valuation ...	M... D Stock Type	Pnt
1	Purchase of 100/0.5mm A U/G	11.897	KM MAIN STORE EKM	2201 10000		101 + Unrestrict...	KERALA CIR...

Material: Purchase of 100/0.5mm A U/G | 12002406

Vendor Material No.:

Material Group: 100101100

Screenshot: 7.31 Material Document

7.8 Accounting Document for Materials

T/Code: MR51

The screenshot shows the SAP 'Accounting Documents for Material' selection screen. The menu bar includes Program, Edit, Goto, System, and Help. Below the menu is a toolbar with various icons. The main area is titled 'Accounting Documents for Material' and contains a 'Database Selections' section. This section has fields for Material (12002406), Company Code (1022), Valuation Area, Posting Date, Document Date, and Document Type. To the right of these fields are 'to' buttons and a 'Go' button. Below the selections is a 'Display Options' section with radio buttons for 'Hierarchy List' (selected) and 'Flat List', and a 'Layout' field.

Database Selections					
Material	12002406				
Company Code	1022	to			
Valuation Area		to			
Posting Date		to			
Document Date		to			
Document Type		to			

Display Options

☒ Hierarchy List
☐ Flat List
Layout

Screenshot: 7.32 Accounting Document

Accounting Document Display

The screenshot shows the SAP 'Accounting Documents Display' screen. The menu bar includes List, Edit, Goto, Settings, System, and Help. Below the menu is a toolbar with various icons. The main area is titled 'Accounting Documents for Material' and contains a table of accounting documents. The table has columns for Material, Material Description, CoCd ValA, Type, Document No, Itm, Posting Date, Quantity, BU, Amount, and LC CrCY. The table displays a list of documents for material 12002406, including documents 4900020010, 5100036120, 5000702477, 5000702465, 5000702391, 4900019211, 4900018948, 4900018003, 4900017655, 4900017378, 4900016838, 5100031528, 5000609027, 5000609016, 4900015614, 5000589818, 5000589790, 5000589728, 4900015235, and 4900015065. Each row shows the document type, number, item, posting date, quantity, and amount in the local currency (INR).

Material	Material Description	CoCd ValA	Type	Document No	Itm	Posting Date	Quantity	BU	Amount	LC CrCY
12002406	CABLE UG 100 (A)/0.5	1022 2201								
WL	4900020010			3	09.03.2017		4.003	RM	1,239,237.52	INR
RE	5100036120			9	15.03.2017		30.398	RM	2,094.67	INR
RE	5100036120			7	15.03.2017		11.897	RM	40,981.01	INR
RE	5100036120			5	15.03.2017		12.389	RM	42,676.35	INR
RE	5100036120			3	15.03.2017		6.112	RM	21,054.60	INR
WE	5000702477			1	13.03.2017		11.897	RM	4,045,366.55	INR
WE	5000702465			1	10.03.2017		12.389	RM	4,212,662.52	INR
WE	5000702391			1	08.03.2017		6.112	RM	2,078,278.58	INR
WL	4900019211			1	06.03.2017		5.251	RM	1,568,567.85	INR
WL	4900018948			3	03.03.2017		2.877	RM	859,411.49	INR
WL	4900018003			1	15.02.2017		3.974	RM	1,187,105.06	INR
WL	4900017655			3	20.02.2017		2.018	RM	602,812.78	INR
WL	4900017378			3	01.02.2017		0.262	RM	78,264.10	INR
WL	4900016838			3	16.02.2017		5.003	RM	1,494,485.81	INR
RE	5100031528			13	08.02.2017		30.240	RM	3,385.74	INR
RE	5100031528			11	08.02.2017		6.154	RM	34,451.27	INR
RE	5100031528			9	08.02.2017		5.660	RM	31,685.44	INR
RE	5100031528			7	08.02.2017		6.081	RM	34,042.41	INR
RE	5100031528			5	08.02.2017		6.106	RM	34,182.53	INR
RE	5100031528			3	08.02.2017		6.239	RM	34,927.06	INR
WE	5000609027			1	02.02.2017		6.154	RM	2,092,261.77	INR
WE	5000609016			1	02.02.2017		5.660	RM	1,924,309.66	INR
WL	4900015614			5	24.01.2017		8.251	RM	2,433,418.66	INR
WL	5000589818			1	31.01.2017		6.081	RM	2,067,442.93	INR
WE	5000589790			1	31.01.2017		6.106	RM	2,075,942.53	INR
WE	5000589728			1	31.01.2017		6.239	RM	2,121,160.40	INR
WL	4900015235			1	12.01.2017		5.304	RM	1,503,796.73	INR
WL	4900015065			3	13.01.2017		5.857	RM	1,660,583.99	INR

Screenshot: 7.33 Accounting Documents Display

To view any document, click the line item.

7.9 Display Open Items

T/Code: FBLIN

Screenshot: 7.34 Vendor Line Item

Open Items are displayed as below:

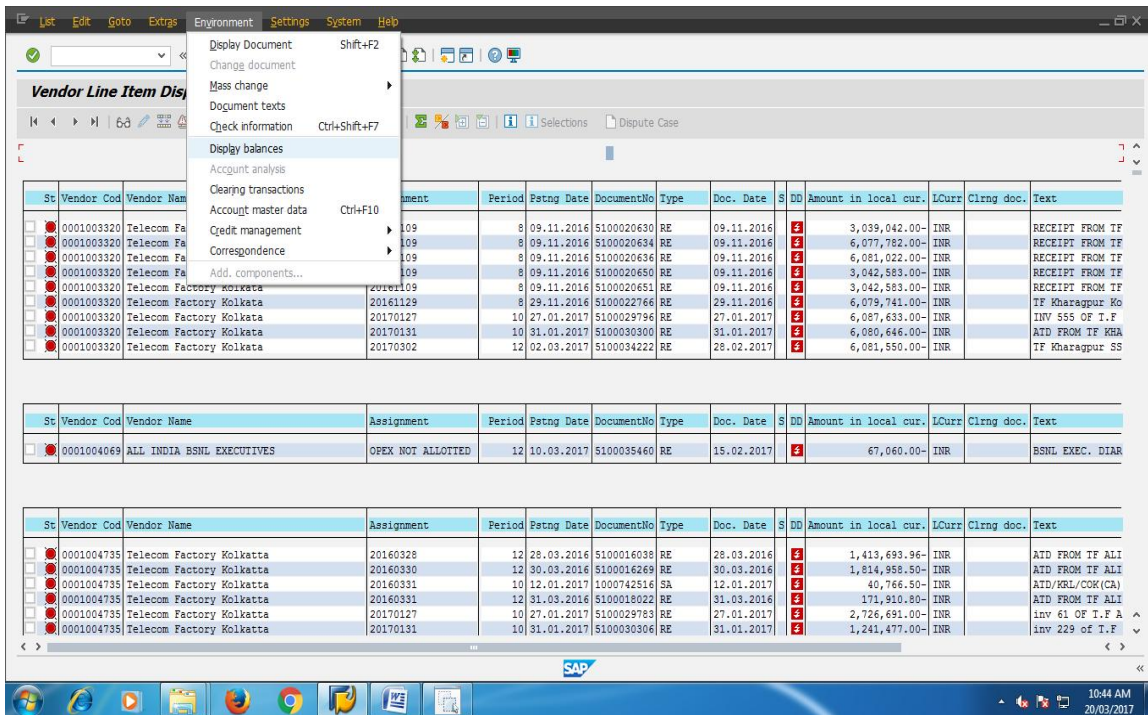
St	Vendor Cod	Vendor Name	Assignment	Period	Posting Date	DocumentNo	Type	Doc. Date	S	DD	Amount in local cur.	LCurr	Clring doc.	Text
	0001003320	Telecom Factory Kolkata	20161109	8	09.11.2016	5100020630	RE	09.11.2016	\$		3,039,042.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161109	8	09.11.2016	5100020634	RE	09.11.2016	\$		6,077,782.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161109	8	09.11.2016	5100020636	RE	09.11.2016	\$		6,081,022.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161109	8	09.11.2016	5100020650	RE	09.11.2016	\$		3,042,583.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161109	8	09.11.2016	5100020651	RE	09.11.2016	\$		3,042,583.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	29.11.2016	5100022766	RE	29.11.2016	\$		6,079,741.00-	INR		TF Kharaapur Ho
	0001003320	Telecom Factory Kolkata	20170127	10	27.01.2017	5100029796	RE	27.01.2017	\$		6,087,633.00-	INR		INV 555 OF T.F
	0001003320	Telecom Factory Kolkata	20170131	10	31.01.2017	5100030300	RE	31.01.2017	\$		6,080,646.00-	INR		ATD FROM TF KHA
	0001003320	Telecom Factory Kolkata	20170302	12	02.03.2017	5100034222	RE	28.02.2017	\$		6,081,550.00-	INR		TF Kharaapur SS
	0001004069	ALL INDIA BSNL EXECUTIVES	OPEX NOT ALLOTTED	12	10.03.2017	5100035460	RE	15.02.2017	\$		67,060.00-	INR		BSNL EXEC. DIAR
	0001004735	Telecom Factory Kolkata	20160328	12	28.03.2016	5100016038	RE	28.03.2016	\$		1,413,693.96-	INR		ATD FROM TF ALI
	0001004735	Telecom Factory Kolkata	20160330	12	30.03.2016	5100016269	RE	30.03.2016	\$		1,814,958.50-	INR		ATD FROM TF ALI
	0001004735	Telecom Factory Kolkata	20160331	10	12.01.2017	1000742516	SA	12.01.2017	\$		40,766.50-	INR		ATD/BSNL/COV(CA)
	0001004735	Telecom Factory Kolkata	20160331	12	31.03.2016	5100018022	RE	31.03.2016	\$		171,910.80-	INR		ATD FROM TF ALI
	0001004735	Telecom Factory Kolkata	20170127	10	27.01.2017	5100029783	RE	27.01.2017	\$		2,726,491.00-	INR		Inv 61 OF T.F A
	0001004735	Telecom Factory Kolkata	20170131	10	31.01.2017	5100030306	RE	31.01.2017	\$		1,241,477.00-	INR		Inv 229 of T.F

Screenshot: 7.35 Vendor Ope Items

Indicates open items. To view the document, click the document number.

7.10 View Vendor Balance

Go to Environment, click 'Display Balances' as shown below:



The screenshot shows the SAP Environment menu with 'Display balances' selected. The menu options include: Display Document (Shift+F2), Change document, Mass change, Document texts, Check information (Ctrl+Shift+F7), Display balances, Account analysis, Clearing transactions, Account master data (Ctrl+F10), Credit management, Correspondence, and Add components...

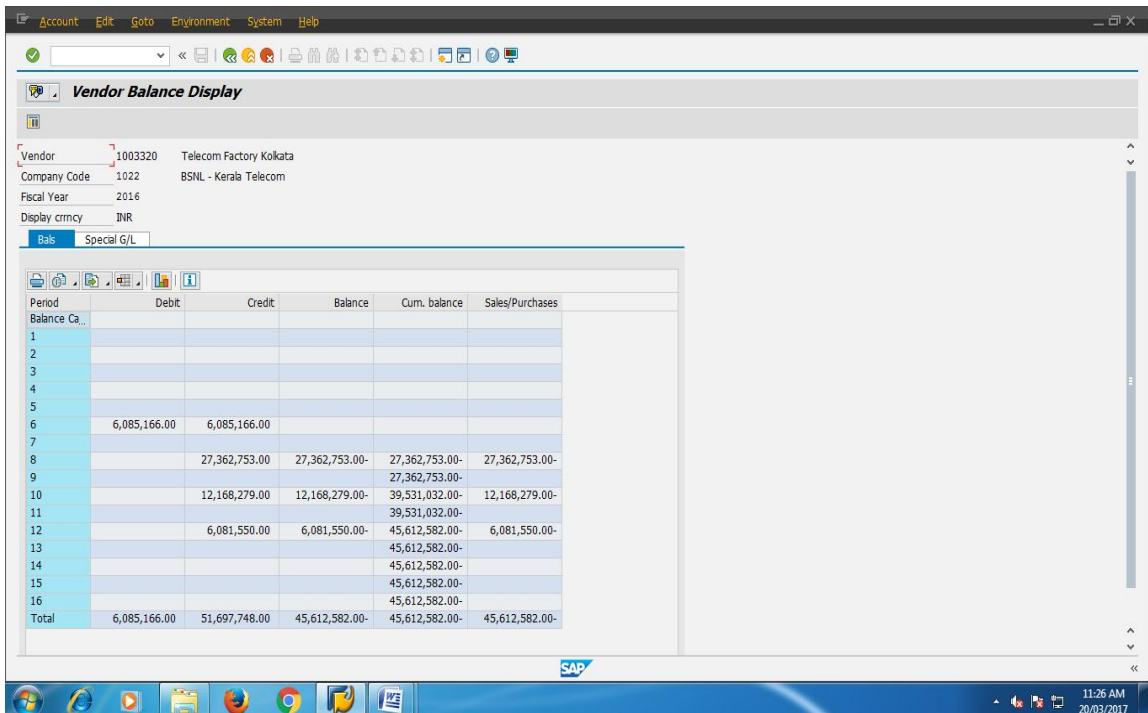
St	Vendor Cod	Vendor Name	Assignment	Period	Posting Date	Document No	Type	Doc. Date	S	DD	Amount in local cur.	LCurr	Clrng doc.	Text
	0001003320	Telecom Factory Kolkata	20161129	8	09.11.2016	5100020630	RE	09.11.2016	\$		3,039,042.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	09.11.2016	5100020634	RE	09.11.2016	\$		6,077,782.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	09.11.2016	5100020636	RE	09.11.2016	\$		6,081,022.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	09.11.2016	5100020650	RE	09.11.2016	\$		3,042,583.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	09.11.2016	5100020651	RE	09.11.2016	\$		3,042,583.00-	INR		RECEIPT FROM TF
	0001003320	Telecom Factory Kolkata	20161129	8	29.11.2016	5100022766	RE	29.11.2016	\$		6,079,741.00-	INR		TF Kharagpur Ho
	0001003320	Telecom Factory Kolkata	20170127	10	27.01.2017	5100029796	RE	27.01.2017	\$		6,067,633.00-	INR		INV 555 OF T.F
	0001003320	Telecom Factory Kolkata	20170131	10	31.01.2017	5100030300	RE	31.01.2017	\$		6,080,646.00-	INR		ATD FROM TF KHA
	0001003320	Telecom Factory Kolkata	20170302	12	02.03.2017	5100034222	RE	28.02.2017	\$		6,081,550.00-	INR		TF Kharagpur SS

St	Vendor Cod	Vendor Name	Assignment	Period	Posting Date	Document No	Type	Doc. Date	S	DD	Amount in local cur.	LCurr	Clrng doc.	Text
	0001004069	ALL INDIA BSNL EXECUTIVES	OPEX NOT ALLOTTED	12	10.03.2017	5100035460	RE	15.02.2017	\$		67,060.00-	INR		BSNL EXEC. DIAR

St	Vendor Cod	Vendor Name	Assignment	Period	Posting Date	Document No	Type	Doc. Date	S	DD	Amount in local cur.	LCurr	Clrng doc.	Text
	0001004735	Telecom Factory Kolkata	20160328	12	28.03.2016	5100016039	RE	28.03.2016	\$		1,413,693.96-	INR		ATD FROM TF ALL
	0001004735	Telecom Factory Kolkata	20160330	12	30.03.2016	5100016269	RE	30.03.2016	\$		1,814,958.50-	INR		ATD FROM TF ALL
	0001004735	Telecom Factory Kolkata	20160331	10	12.01.2017	1000742516	SA	12.01.2017	\$		40,766.50-	INR		ATD/KSL/COX(CA)
	0001004735	Telecom Factory Kolkata	20160331	12	31.03.2016	5100018022	RE	31.03.2016	\$		171,310.80-	INR		ATD FROM TF ALL
	0001004735	Telecom Factory Kolkata	20170127	10	27.01.2017	5100029783	RE	27.01.2017	\$		2,726,691.00-	INR		INV 61 OF T.F A
	0001004735	Telecom Factory Kolkata	20170131	10	31.01.2017	5100030306	RE	31.01.2017	\$		1,241,477.00-	INR		INV 229 OF T.F

Screenshot: 7.36 Vendor Balance Display

Vendor Balance is displayed as below:



The screenshot shows the SAP Vendor Balance Display screen. The vendor selected is 1003320, Telecom Factory Kolkata. The company code is 1022, BSNL - Kerala Telecom. The fiscal year is 2016, and the display currency is INR. The balance sheet is displayed with columns for Period, Debit, Credit, Balance, Cum. balance, and Sales/Purchases.

Period	Debit	Credit	Balance	Cum. balance	Sales/Purchases
Balance Ca...					
1					
2					
3					
4					
5					
6	6,085,166.00	6,085,166.00			
7					
8		27,362,753.00	27,362,753.00-	27,362,753.00-	27,362,753.00-
9				27,362,753.00-	
10		12,168,279.00	12,168,279.00-	39,531,032.00-	12,168,279.00-
11				39,531,032.00-	
12		6,081,550.00	6,081,550.00-	45,612,582.00-	6,081,550.00-
13				45,612,582.00-	
14				45,612,582.00-	
15				45,612,582.00-	
16				45,612,582.00-	
Total	6,085,166.00	51,697,748.00	45,612,582.00-	45,612,582.00-	45,612,582.00-

Screenshot: 7.37 Vendor balance Display

7.11 GR/IR balance from TB GL Code 1311201

(Refer Item 6.18 for details on GR/IR Account)

Open the TB (T/Code GR55, Report Group Z001)

BSNL Trial Balance Sheet: Selection

Data Source...

Selection values

Fiscal Year	2016
Company Code	1022
Period	12

Selection groups

Profit Center		
Or value(s)		to
Business Area		
Or value(s)		to

Screenshot: 7.38 TB

TB is displayed as below:

BSNL TB - OB

BHARAT SANCHAR NIGAM LIMITED

TRIAL BALANCE

COMPANY CODE: 1022 BSNL - Kerala Telecom

BUSINESS AREA: 2206 Business Area

PROFIT CENTRE: * Profit Center

PERIOD: 12 FISCAL YEAR: 2016

Account Number	Current Year Openg Bal	Debit Bal	Pro. Debit Bal	Cr
1311201 GR IR CLEARING ACCOUNT	12,929,236.60	52,857,657.37	6,417,046,458.92	
1311202 FREIGHT CLEARING ACCOUNT	0.00	19,781.62	671,889.19	
1311203 CUSTOM CLEARING ACCOUNT	0.00	0	0	
1311204 HR Third Party Clearing Account	0.00	0.00	685,148,295.21	
1311301 Vendors more than 3 year old.	18,466,130.00	0.00	17,941,296.00	
1311302 Time Barred Cheques more than 3 years old.	11,442,694.00	2,915.00	15,460.00	
1311303 Earnest Money Deposit more than 3 years old.	1,223,866.00	40,000.00	44,308.00	
1311304 S D Cont more than 3 years old.	4,413,563.00	0.00	1,158,527.00	
1311401 CFA-Refund due on Do	3,009,407.79	0.00	1,233,900.80	
1311402 CFA-Refund due on CI	24,124,227.68	0.00	8,479,432.89	
1311403 CFA-Refunds due on working connections	99,536.59	0.00	32,232.17	
1311412 CM-Refund due on clo	0.00	81,306.00	1,776,278.00	
1311518 CPE Charge and BB Cr	0.00	0.00	0.00	
1311600 Payable to PC/Laptop	86,516.59	0.00	32,449.27	
1311904 Telephone Lease Line	1,317,657.00	0.00	1,317,657.00	
1311999 Others	3,271,581.05	0.00	3,526,001.05	
1320201 SERVICE TAX PAYABLE - SAP	0.00	30,839,414.06	279,688,956.34	
1320202 Service Tax Payable - Telephones	1,007,054.32	0.00	21,151.86	

Screenshot: 7.39 TB Display

Click the Account No 1311201 for **monthly debit/credit** details as below:

Balance Display: G/L Accounts for the Ledger OL

Account Number: 1311201 GR IR CLEARING ACCO

Company Code: 1022 BSNL - Kerala Telecom

Fiscal Year: 2016

Display More Chars

All Documents in Currency: * Display Currency: INR Company code current

Month	Debit	Credit	Balance	Cum. balance
Bal. Carryfor.	31,162,249.15	37,124,365.69	5,962,116.54	12,929,236.60
April	12,656,748.90	14,358,746.31	1,701,997.61	18,891,353.14
May	24,389,486.80	29,586,382.12	5,196,895.32	20,593,350.75
June	15,623,097.33	19,895,272.45	4,272,175.12	25,790,236.07
July	26,669,043.25	20,870,272.09	5,798,771.16	30,062,411.19
August	114,953,242.36	112,956,413.30	1,996,829.06	22,266,810.97
September	5,712,448,386.2	5,705,361,576.4	7,086,809.81	15,180,001.16
October	152,792,172.85	152,212,583.48	579,589.37	14,600,411.79
November	78,063,149.52	78,654,823.30	591,673.68	15,192,085.47
December	151,614,769.62	144,054,689.22	7,560,080.40	7,632,005.07
January	43,816,445.66	41,632,511.64	2,183,934.02	5,448,071.65
February	52,857,657.37	53,386,447.77	528,790.40	5,976,861.45
March				5,976,861.45
Special peri.				5,976,861.45
Special peri.				5,976,861.45
Special peri.				5,976,861.45
Total	6,417,046,458.9	6,410,094,083.7	6,952,375.15	5,976,861.45

Screenshot: 7.40 GL Acc Balance Display

Click the line item total for monthly credits and debits

BusA	Account	DocumentNo	Doc. Date	Typ	PK	Amount in local cur.	Profit Ctr	Clrng doc.	Assignment	User Name	Text	Offset.aco
2206	1311201	5000000293	31.12.2014	WE	96	31,881.60-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000000296	31.12.2014	WE	96	25,116.00-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000000297	31.12.2014	WE	96	24,930.50-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000000298	31.12.2014	WE	96	25,090.00-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000000299	31.12.2014	WE	96	30,709.14-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000000300	31.12.2014	WE	96	29,591.73-	10000		20141231	97907462	Hiring of vehicles	5020701
2206	1311201	5000002701	31.03.2015	WE	96	116,261.37-	10000		20150331	00201197	2 NOS OF ITI MODULE FROM ITI	2310004
2206	1311201	5100028480	16.05.2015	RE	86	846,924.48	10000		420004555100180	01002790		1059280
2206	1311201	5100010611	22.05.2015	RE	86	879,866.36	10000		420004555100180	01002790		1059280
2206	1311201	5000000616	01.09.2015	WE	96	846,924.48-	10000		20150601	98114735	For BSS KLM	2310004
2206	1311201	5100032000	02.09.2015	RE	86	1,692.00	11000		420020583000050	01002792		1055218
2206	1311201	5000004688	13.06.2016	WE	96	481,680.00-	10000		420017465800010	98218061	PAC CMC 2RA KTRA	5020801
2206	1311201	5000010424	24.06.2016	WE	96	17,658.00-	10000		420018015400010	98700499	Labour charge for cable mtoe	5020805
2206	1311201	5000020850	27.06.2016	WE	96	15,048.00-	10000		420017940300020	98700499	LABOUR CHARGE	5090101
2206	1311201	5100037099	05.08.2016	RE	86	86,903.10	10000		420031078300010	00102806		1051825
2206	1311201	5100037240	01.10.2016	RE	86	16,944.00	10000		420033718000010	98911667		1055420
2206	1311201	5100037240	01.10.2016	RE	86	10,009.00	10000		420033718000020	98911667		1055420
2206	1311201	5000371468	01.10.2016	WE	96	1,900.00-	11000		420022909300010	98406822	amc charges for AC at Manali, servicing	5020803
2206	1311201	5000371462	01.10.2016	WE	96	5,700.00-	11000		420022909300010	98406822	servicing	5020803
2206	1311201	5000371465	01.10.2016	WE	96	4,750.00-	11000		420022909300010	98406822	servicing	5020803
2206	1311201	5000371475	01.10.2016	WE	96	5,700.00-	11000		42002290700010	98406822	SERVICING	5020803
2206	1311201	5100036427	04.10.2016	RE	86	163,536.75	11000		420032822300010	01002792		1051087
2206	1311201	5100036432	04.10.2016	RE	86	904,125.25	11000		420032822300020	01002792		1051087
2206	1311201	5100036446	04.10.2016	RE	86	630,785.00	11000		420032822300030	01002790		1051087
2206	1311201	5100034332	05.10.2016	RE	86	499,955.50	11000		420031997500010	01002792		1051087

Screenshot: 7.41 GR/IR Drilldown

7.12 Inventory Value / Warehouse Stock Report

Transaction Code MB52

Via Menus

(a) Logistics > Material Management > Inventory Management >
Environment > Stock > Warehouse Stock

Transaction Code MB52

Database Selections

Material: 12002406

Plant: 2201 to 2212

Storage Location: to

Batch: to

Scope of List

Material Type: to

Material Group: to

Purchasing Group: to

Selection: Special Stocks

☐ Also Select Special Stocks

Special Stock Indicator: to

Settings

☐ Display Negative Stocks Only

☐ Display Batch Stocks

☐ No zero stock lines

☐ Do Not Display Values

Display Options

☐ Hierarchical Representation

☒ Non-Hierarchical Representation

Layout: /F01LN

Screenshot: 7.42 Warehouse Stock

Warehouse Stock is displayed as below:

Display Warehouse Stocks of Material

Plant	SLoc	Description	Material	Material Description	BU	Unrestr.	Value Unrestricted	Transit/Transf.	Val. in Trans./Tfr
2201	1000	MAIN STORE ERM	12002406	CABLE US 100 (A)/0.5	RM	101.812	31,518,673.66	0.000	0.00
2202	1000	MAIN STORE 1	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	1001	MAIN STORE 2	12002406	CABLE US 100 (A)/0.5	RM	4.598	1,328,515.77	0.000	0.00
2202	1002	MAIN STORE 3	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7001	SDE EXTL ARR	12002406	CABLE US 100 (A)/0.5	RM	0.863	249,349.52	0.000	0.00
2202	7010	SDE EXTL STL	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7017	SDE EXTL ALP	12002406	CABLE US 100 (A)/0.5	RM	0.079	22,825.74	0.000	0.00
2202	7019	SDE NDI	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7024	SDE FUL	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7028	SDE AMZ	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7031	JTO TKZ	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.170	49,118.68
2202	7036	SDE EXTL HPD	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7042	SDE CTX	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7047	SDE MKY	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7053	SDE MAA	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2202	7054	SDE BDR	12002406	CABLE US 100 (A)/0.5	RM	0.025	7,223.34	0.000	0.00
2202	7055	JTO TRV	12002406	CABLE US 100 (A)/0.5	RM	0.135	39,006.01	0.050	14,446.67
2202	7062	SDE EXTL CGR	12002406	CABLE US 100 (A)/0.5	RM	0.060	17,336.00	0.000	0.00
2202	7063	SDE EXTL KYK	12002406	CABLE US 100 (A)/0.5	RM	0.180	52,008.01	0.000	0.00
2202	7073	SDE EXTL KDE	12002406	CABLE US 100 (A)/0.5	RM	0.500	144,466.70	0.075	21,670.01
2203	1000	MAINSTORE1	12002406	CABLE US 100 (A)/0.5	RM	4.498	1,300,276.68	0.000	0.00
2203	7000	SDE EXTL FRK	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7002	JTO EXTL RNM	12002406	CABLE US 100 (A)/0.5	RM	1.540	445,181.43	0.000	0.00
2203	7003	JTO EXTL KLN	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7005	SDE EXTL PKV	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7006	SDE EXTL NLM	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7007	SDE EXTL PNM	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7010	SDE EXTL PIM	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7011	SDE EXTL NLK	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00
2203	7012	JTO EXTL MNK	12002406	CABLE US 100 (A)/0.5	RM	0.000	0.00	0.000	0.00

Screenshot: 7.43 Warehouse Stock Display

7.13 GL Code-wise Stock Value

Materials are booked under different GL codes based on the material Group. Stock value of materials can be viewed GL account-wise.

T/Code: MB5L: Input the material code, Company Code and other selection criteria. The GL Code-wise stock value is displayed as below:

List of Stock Values: Balances

Bal. per	CoCd	Materials Crncy	Stock Account Crncy	Variance Crncy
11/2018	1021			
2310001		214,250.56 INR	214,250.56 INR	0.00 INR
2310002		137,102,571.99 INR	137,102,571.99 INR	0.00 INR
2310003		1,050,828,330.38 INR	1,050,828,330.38 INR	0.00 INR
2310004		2,845,898,425.16 INR	2,845,898,425.16 INR	0.00 INR
2310005		159,017,873.57 INR	159,017,873.57 INR	0.00 INR
2310006		600,768.00 INR	600,768.00 INR	0.00 INR
2310007		38,465,623.27 INR	38,465,623.27 INR	0.00 INR
2310008		306,882,038.40 INR	306,882,038.40 INR	0.00 INR
2310009		11,331,463.54 INR	11,331,463.54 INR	0.00 INR
2310010		3,437,435.65 INR	3,437,435.65 INR	0.00 INR
2310099		4,444,215.26 INR	4,444,215.26 INR	0.00 INR
2330002		7,914,008.54 INR	7,914,008.54 INR	0.00 INR
* Total		4,566,137,004.32 INR	4,566,137,004.32 INR	0.00 INR

Screenshot: 7.45: GL Code-wise Stock

PART 8: OTHER AREAS

This chapter includes audit checks on pay & allowances, leave, pension & leave salary contribution, advances, income tax, settlement of taxes, telecom revenue, infrastructure sharing, non-PO bills, Vendor Payment Status, Projects etc.

8.1 Human Capital Management (HCM)

The HCM module carries out all functions related to the recruitment, management and administration of personnel, payroll processing and personnel training and travel. The HR module is also used to maintain data related to training and work benefits.

8.1.1. Master Data in HCM

The Master data in HCM Module is stored in **infotypes**. Infotypes are logical groupings of data fields that are entered and saved to the database. Each infotype pertains to a specific type of data. And has a database table associated with it.

Example : For Infotype 0002- Personal Data , Database table: PA0002

There are more than 100 standard Infotypes in SAP

- Eg. IT 0002 - Personal Data (First name, last name, date of birth)
- IT 0003 - Payroll status (last payroll, date of recalculation)
- IT 0006 - Address (Permanent residence, home address, temp address)

The HR module is divided mainly into the following components.

- Personnel Administration
- Personnel Development
- Recruitment
- Organization Management
- Training & event Management
- Time Management
- Payroll Accounting

Structures in Human Resources:

- (i) **Enterprise Structure:** Company code, Personnel Area, and Personnel sub area. A Personnel area is a Personnel Administration-specific unit and is the sub unit of company code. It can represent large divisions within a company and Geographic locations. It is a selection criteria for reporting. e.g.. G007. Personnel sub areas are a subdivision of the personnel area. At this level, the organizational aspects are controlled. e.g.. 0002 –ATD.

(ii) **Personnel Structure: Employee Group, Employee subgroup, Payroll accounting area.** The components in *Personnel structure* are (i) Employee Group (ii) Employee Subgroup and (iii) Payroll Area. Payroll Area is defined for employees with identical payroll period & periodicity.

<i>Employee Group</i>	<i>Employee Sub group</i>	<i>Payroll Accounting Area</i>
The Employee group defines the relationship between an employee and a company. Employee Group is general classification of employees.	Division of employee groups according to the status of employees. Within Each Employee group ,the Employee sub groups are:	The payroll accounting area is an organizational unit defined for the purposes of payroll accounting. All employees who are accounted together are assigned to the same payroll accounting area. The payroll accounting area provides the payroll driver with two pieces of information: the number of employees to be accounted and the dates of the payroll period. Organizational Assignment info type (0001) stores payroll accounting area.
<ol style="list-style-type: none"> 1. Active 2. Retiree 3. External 4. Trainee 5. Temporary 	<ol style="list-style-type: none"> 1. Group A 2. Group B 3. Group C 4. Group D 	

(iii) **Organizational Structure: Org units, Jobs and Positions.** **Organizational units** describe the various business units that exist in BSNL. Multiple organizational units and their inter-relationships form the organizational structure. *Position is the* Employee Placement or individual employee assignment within the company. e.g. Software Engineer or Manager

8. 2 Leave Account

We can view the leave summary and its details for the any particular employee, selected Personal Area, Personal subarea, cadre, Grade or Stream. The correctness of pay & allowances can be verified with the information on different kinds of leave availed by the employees.

Eg. To view the leave summary for Personal Area- 2300 Kerala Circle, Subarea-2313 TVM
T/Code: ZHR

In the next screen, type the personal area code and personal subarea code as shown below:

Screenshot 8.1: Report of Leave Summary

The leave summary in r/o all employees in TVM under Kerala Circle will be displayed as below:

S.No.	Personnel No.	Employee Name	Personnel SubArea	Designation	Cadre Type	Cadre	Unit	Leave Status
1	458	SOBHANADAS S	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO KATTAKKADA II TVM	LEAVE SUMMARY
2	3867	MURALEEDHARAN NAIR K	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician		LEAVE SUMMARY
3	3885	VIDAYAN K	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE VITHURA TVM	LEAVE SUMMARY
4	3891	MURALEEDHARAN NAIR R	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE VITHURA TVM	LEAVE SUMMARY
5	3916	APPU PILLAI R	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE NEDUMANGAD EXTERNAL T	LEAVE SUMMARY
6	3955	THANKACHAN D N	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE VITHURA TVM	LEAVE SUMMARY
7	7260	KANCHANA M	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician		
8	8716	AMBUJAKSHI AMMA B	Tnrvandrum TD		SSA	Assistant Telecom Technician		
9	8717	SARASAMMA P	Tnrvandrum TD		SSA	Assistant Telecom Technician		
10	8733	SADASIVAN NAIR M	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO BALARAMAPURAM II TVM	LEAVE SUMMARY
11	8738	SUKUMARAN NAIR K	Tnrvandrum TD		SSA	Telecom Technician		
12	8741	CHANDRA LEXHA V	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO BALARAMAPURAM II TVM	LEAVE SUMMARY
13	8743	PREMALINI P	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE CFA SALES TVM	LEAVE SUMMARY
14	8744	SARADA A	Tnrvandrum TD		SSA	Assistant Telecom Technician		
15	8758	RAJAN R	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO VAZHAYILA TVM	LEAVE SUMMARY
16	8759	VIDAYAKUMARAN NAIR K	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE KANIYAPURAM TVM	LEAVE SUMMARY
17	8762	JAYAKUMARAN NAIR P	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE KARYAVATTOM TVM	LEAVE SUMMARY
18	8763	VISWAMBHARAN PILLAI P	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE POTHENCODE TVM	LEAVE SUMMARY
19	8769	SUKUMARAN NAIR V	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO UDIYANKULANGARA TVM	LEAVE SUMMARY
20	8807	MOHANAN NAIR N	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO PARASSALA TVM	LEAVE SUMMARY
21	8818	SREEKUMARAN NAIR S	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	SDE KANYAKULANGARA TVM	LEAVE SUMMARY
22	8837	SASI C	Tnrvandrum TD		SSA	Telecom Technician		
23	8839	INDIRA DEVI D	Tnrvandrum TD	Telecom Technician				
24	8936	MANJULA P M	Tnrvandrum TD	Junior Accounts Officer (Regular)	CIRCLE	JA O	JUNIOR ACCOUNTS OFFICER O	LEAVE SUMMARY
25	9149	ASOKAN S	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO KANIYAPURAM I TVM	LEAVE SUMMARY
26	9183	GOPAKUMARAN NAIR M	Tnrvandrum TD	Telecom Technician	SSA	Telecom Technician	JTO NIYAMASABHA TVM	LEAVE SUMMARY
27	9201	PRASANNAKUMARY Y	Tnrvandrum TD	Assistant Telecom Technician	SSA	Assistant Telecom Technician	SDE OPERATIONS TVM	LEAVE SUMMARY

Screenshot 8.2: Display Report of Leave Summary

To view the leave details of Personnel Number 3885, Vijayan K, double click the line item.

The leave details are displayed below:

Report for Leave Summary

LEAVE DETAILS OF: 00003885 (VIJAYAN K) Telecom Technician

Leave Period 01.01.1800 To 31.12.9999

Net Balance of Leave type CL : 12.00

S.No	Personnel No.	Employee Name	Designation	Leave Type	Leave Status	From Date	To Date	Leave Days	Purpose	Net Balance	Joining Status	Credit/Approved By	Changed By
1	3885	VIJAYAN K	Telecom Technician	CL	Credit	01.01.2015	31.12.2015	12.00		12.00		HCLHOM16	HCLHOM16
2	3885	VIJAYAN K	Telecom Technician	EL	Credit	01.01.2015	30.06.2015	300.00		300.00		JALAJA N (97807684)	JALAJA N Acco
3	3885	VIJAYAN K	Telecom Technician	HPL	Credit	01.01.2015	30.06.2015	255.00		255.00		00300380	00300380
4	3885	VIJAYAN K	Telecom Technician	RH	Credit	01.01.2015	31.12.2015	2.00		2.00		HCLHOM16	HCLHOM16
5	3885	VIJAYAN K	Telecom Technician	CL	Credit	01.01.2016	31.12.2016	12.00		12.00		JALAJA N Accounts Officer (Regular) (97807684)	JALAJA N Acco
6	3885	VIJAYAN K	Telecom Technician	HPL	Credit	01.01.2016	30.06.2016	10.00		265.00		JALAJA N Accounts Officer (Regular) (97807684)	JALAJA N Acco
7	3885	VIJAYAN K	Telecom Technician	RH	Credit	01.01.2016	31.12.2016	2.00		2.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
8	3885	VIJAYAN K	Telecom Technician	HPL	Credit	01.07.2016	31.12.2016	10.00		275.00		JALAJA N Accounts Officer (Regular) (97807684)	JALAJA N Acco
9	3885	VIJAYAN K	Telecom Technician	CL	Credit	01.01.2017	31.12.2017	12.00		12.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
10	3885	VIJAYAN K	Telecom Technician	HPL	Credit	01.01.2017	30.06.2017	10.00		285.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
11	3885	VIJAYAN K	Telecom Technician	RH	Credit	01.01.2017	31.12.2017	2.00		2.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
12	3885	VIJAYAN K	Telecom Technician	EL	Credit	01.07.2017	31.12.2017	15.00		315.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
13	3885	VIJAYAN K	Telecom Technician	HPL	Credit	01.07.2017	31.12.2017	10.00		295.00		LEKHA V Junior Accounts Officer (Regular) (98408214)	LEKHA V Junio
14	3885	VIJAYAN K	Telecom Technician	STRA	Approved	27.07.2017	27.07.2017	1.00		0.00		MINI V NAIR Accounts Officer (Regular) (98504491)	MINI V NAIR A

Screenshot 8.3: Individual Report of Leave Summary

8.3 Leave Salary & Pension Contribution

The correctness of Leave Salary & Pension Contribution can be verified during audit using the

T/Code: LSPC- zhrtc_lspc

LSPC & Group Insurance Information

Further selections Search helps Sort order Org. structure

Period

☐ Today ☐ Current month ☐ Current year

☐ Up to today ☐ From today

☒ Other period

Period 01.04.2016 To 31.03.2017

Payroll period

Selection

Personnel Number

Personnel area 2300

Personnel subarea 2313

Employee group 2

Payroll area 13

Payroll administrator

Screenshot 8.4: LSPC

The details of LS & PC are displayed as below:

LSPC & Group Insurance Information

BHARAT SANCHAR NIGAM LIMITED

DOT Pay Schedule – Leave Salary and Pension Contribution

Employee Name	Designation	Employee Group	Employee Subgroup	Appointment Date	Pay	Payscale	Basic Salary(L	DP	Yea	Pensi	Pension Con	Pension Co	Basic Salary(L
SOBHANADAS S	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	4,896.00	0.00	
VIJAYAN K	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
MURALEEDHARAN NAIR R	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
APPU PILLAI R	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
THANKACHAN D N	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	4,896.00	0.00	
CHANDRA LEXHA V	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	7,344.00	0.00	
PREMALINI P	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
RAJAN R	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	7,344.00	0.00	
VIJAYAKUMARAN NAIR K	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	4,896.00	0.00	
JAYAKUMARAN NAIR P	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	4,896.00	0.00	
VISWAMBHARAN PILLAI P	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
SUKUMARAN NAIR V	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	4,896.00	0.00	
MOHANAN NAIR N	Telecom Technician	Absorbed	Group C	01.10.2000	IS	9020-0-17430	17,430.00	0.00	16	12	2,092.00	0.00	
SREEKUMARAN NAIR S	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
MANJULA P M	Junior Accounts Officer (Regular)	Absorbed	Group B	10.10.2000	IS	16400-0-40500	40,500.00	0.00	16	13	21,060.00	0.00	
ASOKAN S	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
GOPAKUMARAN NAIR M	Telecom Technician	Absorbed	Group C	01.10.2000	IS	10900-0-20400	20,400.00	0.00	16	12	2,448.00	0.00	
PRASANNAKUMARY Y	Assistant Telecom Technician	Absorbed	Group D	17.04.2000	IS	7900-0-14880	14,880.00	0.00	16	9	1,339.00	0.00	
AMBILI T	Office Superintendent (G)	Absorbed	Group C	08.08.2000	IS	12520-0-23440	23,440.00	0.00	16	12	8,439.00	0.00	
ARUN J V	Office Superintendent (G)	Absorbed	Group C	06.03.2000	IS	12520-0-23440	23,440.00	0.00	17	24	5,626.00	0.00	

No payroll results found for personnel number 99209346

Screenshot 8.5 : LSPC Gr Insurance Display

8.4 Income Tax Calculation

Auditors can access the detailed calculation sheet of IT deducted from employees and verify compliance with the provisions of the IT Act.

T/Code : zhr_incometax_excel

Income Tax Download

Selections from Search helps Sort order Org. structure

Payroll period

Payroll area 13

Current period

Other period 06 2016

Selection

Personnel Number

Personnel area 2300

Personnel subarea 2313

Employee group 2

Employee subgroup 02

Business area 2212

Payroll administrator

Screenshot 8.6 : Income Tax Download

The IT details will be generated in an Excel sheet as shown below:

Employee Code	Employee Name	PAN No	Total Salary	Perquisite	Gross Salary Income	Exemption u/s 10	Ded u/s 16	Taxable Salary	Inc/Loss From HP	Inc from Other Sources	Gross Income	Ded u/s 80C	Total of Chapter VI(A) Deduction	Taxable Total Income
99312282	ANILKUMAR C	ABWPC6	1003096		1005951	9600		995101		-30504	964597	100000	150000	8145
99312742	ESTHER BABY P	ANPE71	798505		798505	6000		791255			791255	57578	57578	7336
99703732	SURESH R	AGEP51	1174985		1177274	9600		1166424		-200000	966424	100000	150000	8164
99802484	JOYMON D	ACZPD2	1171251		1182704	9600		1171854			1171854	100000	150000	10218
99312741	BEENA A H	ADIPB3	813931		811695	6000	2236	804445			804445	100000	150000	6544
98407903	ANITHA KUMARI P	ADQPP1	825880		822160	6000		814910			814910	100000	150000	6649
99312444	SANTHOSH C S	AEPP42	798685		798685	6000		791435			791435	100000	150000	6414
97908265	CHANDRANT	ABYPC3	1231885		1233957	9600		1223107		-11000	1212107	100000	150000	10621
99004688	NARENDRA KUMAI	AJDPS6	1268138		1522163	9600	1940	1511313			1511313	100000	150000	13613
98406217	SHEEJA SHERIEF	AJBP21	1090669		1091650	9600		1080800			1080800	100000	150000	9308
98808424	SABU S R	AEPR98	1020892		1013188	9600	9834	1002338		-155208	847130	100000	150000	6971
98404442	UDAYA KUMAR R	ACLR76	1351151		1351151	15000		1334901			1334901	100000	127428	12074
98901001	MAHADEVAN K K	AHYPM9	1003403		1005361	9600		994511		-58719	935792	100000	150000	7857
98318211	PRASANNA KUMAR	AEPP32	854839		845126	6400		837476			837476	100000	116300	7211
98808465	SURESH KUMAR V	ABJPV0	827449		827449	6000		820199		-200000	620199	100000	150000	4701
99315621	T SUNIL KUMAR	ABGPT8	1055837		1055837	9600		1044987		-80762	964225	100000	150000	8142
99509549	RENU P R	ALBPR4	592985		592985	6000		585735			585735	100000	111780	4739
99105141	USHAKUMARI S	ACFPA9	1347586		1347586	9600		1336736			1336736	100000	150000	11867
99704373	SIVA KUMAR V S	ATMP55	1136555		1147998	6000		1140748		-30000	1110748	55223	55223	10555
99313571	BEENA R K	AERP72	824355		821984	6000	2371	814734			814734	100000	150000	6647
99312649	JAYA B	ACZPB2	827449		827449	6000		820199			820199	100000	150000	6701
98213716	SATHEESH KUMAR	ANPP71	1090156	58088	1150721	9600		1139871			1139871	100000	150000	9898
98214651	MOHANAKUMAR K	AEPP41	921801		922801	6000		915551		-108744	806807	100000	135048	6717

Screenshot 8.6 : IT Download to Excel

8.5 Loan Balance

Eg: To view loan balance in r/ all employees under Employee Gr -2 (Absorbed), Subgroup -02 (Gr B). Select the loan type from the match code. We have selected HBA T/Code: ZHR_LOAN_Bal

Loan Broad Sheet

Selections from: Search helps: Sort order: Org. structure:

Payroll period:

Payroll area: 13

Current period: []

Other period: []

Selection:

Personnel Number: []

Employment status: 3

Company Code: 1022

Personnel area: 2300

Personnel subarea: 2313

Employee group: 2

Employee subgroup: 02

Select Business Area & Loan Type:

Business Area: 2212

Loan Type: 9001

Loan type (1) 69 Entries found

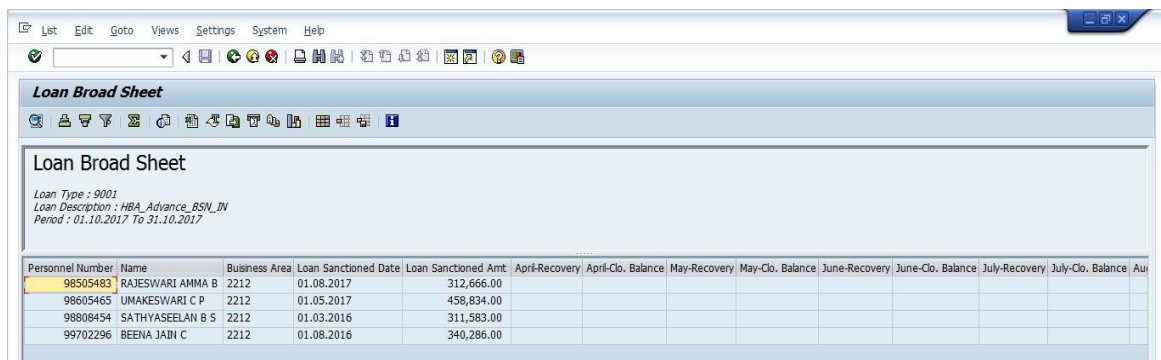
Restrictions:

ST	Name	Amount
9000	HBA_Advance_BSN_PN	
9001	HBA_Advance_BSN_IN	
9030	HBA_Advance_DOT_PN	
9031	HBA_Advance_DOT_IN	
9040	HBA_Advance_MTN_PN	
9041	HBA_Advance_MTN_IN	
9050	HBA_Advance_POS_PN	
9051	HBA_Advance_POS_IN	
9100	CAR_Advance_BSN_PN	
9101	CAR_Advance_BSN_IN	
9110	CAR_Advance_DOT_PN	
9111	CAR_Advance_DOT_IN	
9120	CAR_Advance_MTN_PN	
9121	CAR_Advance_MTN_IN	
9130	CAR_Advance_POS_PN	
9131	CAR_Advance_POS_IN	
9200	COMP_Advance_BSN_PN	
9201	COMP_Advance_BSN_IN	
9210	COMP_Advance_MTN_PN	
9211	COMP_Advance_MTN_IN	
9220	COMP_Advance_DOT_PN	
9221	COMP_Advance_DOT_IN	

69 Entries found

Screenshot 8.7 : Loan Broad Sheet

HBA loan balance is displayed as below:



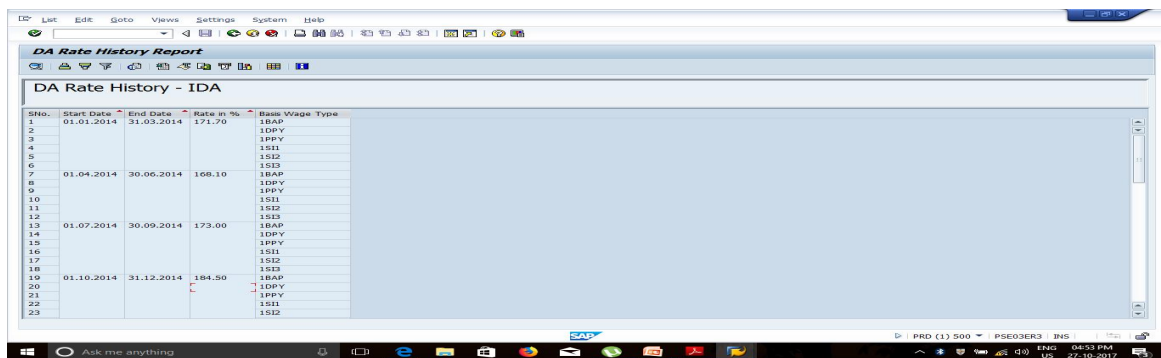
The screenshot shows the 'Loan Broad Sheet' in SAP. It displays a table with columns for Personnel Number, Name, Business Area, Loan Sanctioned Date, Loan Sanctioned Amt, and various recovery and balance columns. The data is filtered for Loan Type 9001, Loan Description HBA_Advance_BSN_IN, and Period 01.10.2017 To 31.10.2017.

Personnel Number	Name	Business Area	Loan Sanctioned Date	Loan Sanctioned Amt	April-Recovery	April-Clo. Balance	May-Recovery	May-Clo. Balance	June-Recovery	June-Clo. Balance	July-Recovery	July-Clo. Balance	Aug
98505483	RAJESWARI AMMA B	2212	01.08.2017	312,666.00									
98605465	UMAKESWARI C P	2212	01.05.2017	458,834.00									
98808454	SATHYASEELAN B S	2212	01.03.2016	311,583.00									
99702296	BEENA JAIN C	2212	01.08.2016	340,286.00									

Screenshot 8.7 : Loan balance

8.6 Display DA Rates: Auditors can view the DA rate history using

T/Code : zhrtc_da-rate_hst



The screenshot shows the 'DA Rate History Report' in SAP. It displays a table with columns for SNo., Start Date, End Date, Rate in %, and Base Wage Type. The data is filtered for DA Rate History - IDA.

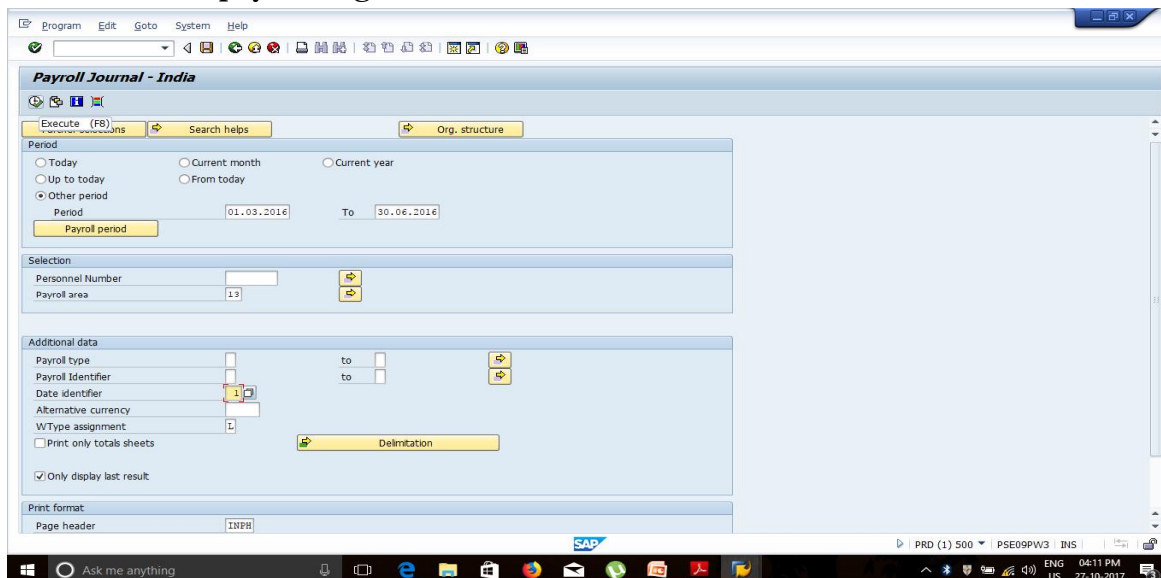
SNo.	Start Date	End Date	Rate in %	Base Wage Type
1	01.01.2014	31.03.2014	171.70	18AP
2				18PV
3				18S1
4				18S2
5				18S3
6				18AP
7	01.04.2014	30.06.2014	168.10	18PV
8				18S1
9				18S2
10				18S3
11				18AP
12				18PV
13	01.07.2014	30.09.2014	173.00	18S1
14				18S2
15				18S3
16				18AP
17				18PV
18	01.10.2014	31.12.2014	184.50	18S1
19				18S2
20				18S3
21				18AP
22				18PV
23				18S1

Screenshot 8.8 : DA Rate History

8.7 Pay Roll

The Pay Roll contains complete details of the pay & allowances and deductions thereof in r/o employees.

T/Code: zhrtc_payroll_reg



The screenshot shows the 'Payroll Journal - India' in SAP. It displays a form with fields for Period, Selection, Additional data, and Print format. The Period is set to 01.03.2016 To 30.06.2016. The Selection field shows Personnel Number 19. The Additional data field shows Payroll type 1, Payroll Identifier 1, Date identifier 1, Alternative currency, WType assignment, and Print only totals sheets. The Print format field shows Page header INPR.

Screenshot 8.9 : Payroll Journal

8.8 Personal File of Employees

T/Code: PA10 (Not authorized for auditors)

8.9 Telephone Revenue Accounting

ERP systems are not capable of handling Telecom Billing. In SAP, billing of services will be done only for Franchisees, REM, VSAT (if required), Telecom Factories & Training centers, retail sale of prepaid items and other such services for which standard billing package is not available.

The billing of main BSNL services such as landline, mobile, FTTH, Leased Lines, etc shall be done in respective billing software such as CDR and Kenan Fx. Therefore in these cases customer master and individual line item wise details in respect of each customer shall not be maintained in SAP. For accounting purpose there shall be interface/batch data transfer between SAP and billing software

(Ref: Annexure to No: BSNL/ERP/FICO/RoP/2013-14 Dated 07.07.2013).

The balances in the TR related GL Codes at the end of reporting periods can be examined in SAP and the transaction details can be viewed using the drilldown facility.

Accounting Arrangements for Telecom Revenue in SAP

<i>Landline Revenue (Profit Center:10000)</i>	<i>Mobile Revenue (Profit Center: 20000)</i>
<i>The CDR system for landline billing will generate the Trial Balance under each revenue related heads. The balances are captured in Excel sheets and uploaded in SAP, till such time the billing system is also integrated in SAP. The HOAs for TRA are 4110101 to 4220501.</i>	<i>TB is not generated by the Mobile Billing System. The item-wise balances are generated (in the form of 'Crystal Report') which properly classified and necessary JVs passed by the AO TRA for incorporation in to SAP TB. The HOAs for Mobile revenue are from-----.</i>

Note: SAP maintains only the monthly credit/debit and the balances under respective telecom revenue heads. Hence detailed audit checks on correctness of telecom revenue are to be done in the respective billing systems.

8.10 Taxes & Duties

The Pay & Disbursement functions of SSAs have been centralized at Corporate/Circle Office level in SAP. All claims are processed and paid by the Centralized Settlement Cell (CSC) functioning in Corporate/Circle Office. The CSC will carry out the payment and settlement through NEFT/RTGS/Cheque only. No cash payments of whatever nature/amount will be made by CSC. Accordingly the following tax related activities are also carried out by the CSC:

8.10.1 Accounting of Tax in SAP

Nature of Service Tax	Accounting in SAP
1. Service Tax payable for services for which billing is not in SAP but in respective billing module	Only the balances at the end of the accounting period are migrated in to SAP
2. Service Tax payable for services for which billing is in SAP	Service tax recoverable and payable details shall be maintained invoice wise and party wise in the excel format and migration shall be done on the basis of these details.

ST/ED/GST paid on input services/goods are eligible for credit under the tax rules. In one BSNL Circle, Rs 79 Cr paid towards ED in a vendor invoice was wrongly captured in SAP resulting in non-availing of Cenvat credit (*Ref BSN Co Lr No CIT/8-7/2012/ERP/Vol III dt 28th June 2016*). Such omissions can happen due to non-running of part 2 tab/running JIIEX T/Code for posting simultaneously while doing MIGO.

8.10.2 Settlement Income Tax (TDS on salaries)

After roll out of SAP-ERP, only one TAN has to be maintained for the entire circle at Circle Office level. The filings of e-TDS return, Issue of Form 16 to employees etc are the responsibilities of Circle Office. The e-TDS return is being done at TAN level. Once the salary drawal starts in SAP-ERP, there should not be any transaction against the unit level TAN
(**BSNL CO Lr No: BSNL/ERP/FICO/2013-14 Dated 20.12.2013**).

8.10.3 Settlement of Service Tax/Excise Duty/CD/GST

The SSA level registrations for Service Tax have been cancelled and all settlement of ST/ED/GST and filing of tax returns are made at Circle Office/Corporate Office level. Registration under Service Tax Rules is required only at Circle Office/Corporate Office level.

The availing of Cenvat/Input Tax credit on input goods/services and its monthly adjustment from the tax payable on output services for the entire Circle will be done by the Circle Office.

No Vendor will be created for making TDS (on salaries/contractors/Profession, etc)/Profession Tax/EPF/Sales Tax etc. payment as they will be paid through GL in SAP.

8.11 Infrastructure Sharing- Customer-wise details

T/Code: FBL5N

Each tower sharing operator is a customer to BSNL assigned with a unique customer id.

Obtain the Customer id and proceed. Eg. Airtel Customer Id: 40000741

Customer Line Item Display

Customer selection

Customer account: 40000741 to 40000746

Company code: 1022 to

Selection using search help

Search help ID:

Search string:

Search help

Line item selection

Status

Open items

Open at key date: 31032016

Cleared items

Clearing date:

Open at key date:

All items

Posting date:

Screenshot 8.10: Customer Line Item Display

The customer balance in r/o Airtel is displayed as below:

St	Assignment	Documentno	Typ	Doc. Date	Doc. ID	Amt in loc. cur.	LCurr	Cirng doc.	Text
		1000006683	SA	30.04.2015		58,487.00	INR	1000377479	Aug. of TDS recd. by Airtel - June'15
		1000009157	SA	11.06.2015		3,238,328.93	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW INFRA
		1000034232	SA	31.10.2015		1,610,926.00	INR	1000377479	Being JS for aq. TDS recov. by M/s Airtel Ltd. 10/15
		1000034894	SA	09.10.2015		10,896,033.60	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW
		1000034599	SA	28.10.2015		11,150,702.86	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW
		1000069599	SA	30.11.2015		11,032,802.64	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW INFRA RENT
		1000072406	SA	04.11.2015		610,991.00	INR	1000377479	Being JS for aq. TDS rec. by M/s Airtel during Nov.
		1000092660	SA	23.12.2015		11,093,092.03	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW INFRA RENT
		1000100804	SA	04.12.2015		1,062,178.00	INR	1000377479	J/S for aq. TDS recov. by M/s Airtel - during Dec'15
		1000219155	SA	02.02.2016		9,391,765.49	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW-INFRA
		1000220411	SA	10.02.2016		9,141,052.42	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW-INFRA RENT
		1000232962	SA	24.02.2016		13,179,859.90	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW-INFRA RENT
		1000242552	SA	04.02.2016		2,159,132.00	INR	1000377479	Being J/S for aq. TDS recov. by M/s Airtel - Mar.
		1000278261	SA	04.03.2016		846,841.00	INR	1000377479	Being JS for aq. TDS recov. during Mar'16-M/Airtel
		1800001564	DR	04.05.2015		3,297,015.00	INR	1000377479	ABF OPEX AIRTEL BILL DT. 4/5/2015
		1800000577	DR	30.09.2015		8,311,824.00	INR	1000377479	Being JS for ABF on Billdt. 4/9/15-M/s Airtel Infra
		1800000585	DR	30.09.2015		3,364,537.00	INR	1000377479	Being JS for ABF on Billdt. 4/9/15-M/s Airtel Opex
		1800000589	DR	04.10.2015		8,791,379.00	INR	1000377479	Being JS for ABF on Billdt. 4/10/15 M/s Airtel Ltd
		1800000607	DR	04.10.2015		3,242,205.00	INR	1000377479	Being JS for ABF on Billdt. 4/10/15 M/s Airtel Ltd
		1800000735	DR	04.11.2015		8,595,076.00	INR	1000377479	Being JS for ABF for Nov'15- M/s Airtel Ltd.
		1800000728	DR	04.11.2015		3,248,115.00	INR	1000377479	Being JS for ABF for Nov'15- M/s Airtel-Opex
		1800000843	DR	04.12.2015		8,890,528.00	INR	1000377479	ABF for the month Dec'15- M/s Airtel Ltd
		1800000858	DR	04.12.2015		3,271,499.00	INR	1000377479	ABF for the month Dec'15- M/s Airtel Ltd-Opex
		1800000928	DR	04.01.2016		10,290,499.00	INR	1000377479	ABF for the month Jan'16- M/s Airtel Ltd-Infra
		1800000943	DR	04.01.2016		3,435,058.00	INR	1000377479	ABF for the month Jan'16- M/s Airtel Ltd-Opex
		1800001048	DR	04.02.2016		10,623,066.00	INR	1000377479	ABF for the month Feb'16- M/s Airtel Ltd-Infra
		1800001056	DR	04.02.2016		3,546,020.00	INR	1000377479	ABF for the month Feb'16- M/s Airtel Ltd-Opex
		1800001186	DR	04.03.2016		10,841,331.00	INR	1000377479	ABF for the month Mar'16- M/s Airtel Ltd-Infra
		1800001197	DR	04.03.2016		3,539,379.00	INR	1000377479	ABF for the month Mar'16- M/s Airtel Ltd-Opex
		1000274246	SA	28.03.2016		3,539,379.50	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW-INFRA RENT
		1000274333	SA	28.03.2016		9,594,490.00	INR	1000377479	RTGS:BHARTIAIRTELLIMITED4NEW-INFRA RENT
						6,968,655.09	INR		
** Account	40000741					6,968,655.09	INR		

Screenshot 8.11: Customer Balance

The result shows a credit balance of Rs 69.68 in r/o Airtel as on 31/3/2016.

To view the document click the line item or display document icon

Display Document: Line Item 002

Customer: 40000741 Bharti Airtel Limited G/L Acc: 2410107

CoCode: 1022 Ground Flo Oceanic Tower

BSNL - Kerala Telecom Chennai Doc. No.: 1000007319

Line Item 2 / Credit memo / 11

Amount: 3,108,738.00 INR

Tax code:

Bus.place/sectn: 2201 / 2201

Additional Data

Bus. Area: 2201

Line Date: 15.04.2015 Invoice ref. / / 0

Pmnt Block:

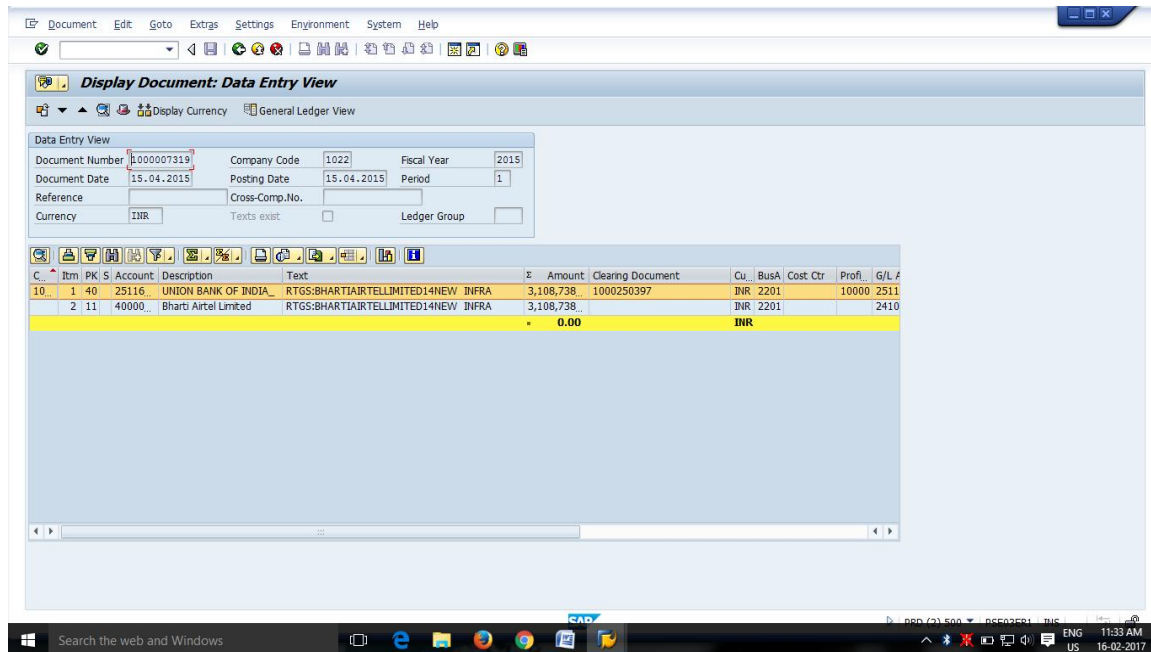
Assignment:

Text: RTGS:BHARTIAIRTELLIMITED14NEW INFRA Long text

Screenshot 8.12: Document View

Call up document overview. Click the  icon

Document overview is displayed as below:



Screenshot 8.13: Document Overview

8.12 Non-PO based Bills

Payment in respect of Pay & Allowances, Personal Claims, Electricity, Water etc is made through SAP. The payments are also centralized at Central Settlement Cell at Corporate/Circle Office level. Employees and service providers for electricity, water etc are also vendors in SAP and all claims are processed under non-PO based bills category, the document type is KR in SAP.

Employees can prefer the personal claims (medical, TA, LTC etc) online through the ESS Portal. Payments are made through the bank account of the employee.

8.12.1 Display Open Non-PO Bills

T/Code: FBL1N.

In the input screen, click on dynamic selection icon which appears



on top left of your screen with other icons.



In the next screen, enter the parameters like Document Number, Posting Date, Document Date, Document Type, Business Area etc. If Document type KR alone is given, it will give details of all non-PO related bills.

Vendor Line Item Display

Data Sources

Vendor master

- Industry
- Created on
- Created by
- ISR Number
- Group key
- Account group
- Country
- Alternative payee

Special G/L Ind.

Assignment

Document Number

Posting Date

Document Date

Currency

Document Type

Business Area

Vendor selection

Vendor account

Company code

Selection using search help

Search help ID

Search string

Search help

Line item selection

Status

Open items

Open at key date

Cleared items

Clearing date

Open at key date

All items

Posting date

Type

Normal items

Special G/L transactions

Noted items

Parked items

Customer items



(a) For normal bills (TA, LTC etc) and credit memo click on Normal







(b) For security deposits, advance paid transactions click on SP GI transactions

(c) To see status of advance payment request made through F-47 click on noted items

Screenshot 8.14: Vendor Line Item


Press f8 or  this icon.

The list of pending bills is displayed in the next screen. Red circle  in status column indicates unpaid bills and green square  indicates cleared bills (See the first column in the screenshot below).

St	Assignment	DocumentNo	Type	Posting Date	Doc. Date	S	DD	Amt in loc. cur.	LCurr	Text	Vendor Cod	Vendor Name	Reference
	20141220	1700011900	KG	20.12.2014	01.11.2014			9,476.00	INR	GM MOBILE NAGPUR/9-	0001020298	VIOM NETWORKS LIMITED	90040766
	20141220	1900244790	KR	20.12.2014	01.11.2014			1,311,433.00-	INR	GM MOBILE NAGPUR/9-	0001020298	VIOM NETWORKS LIMITED	90040766
	4191812	400372051	UE	27.09.2013	27.09.2013			15,739.00-	INR	Viom	0001020298	VIOM NETWORKS LIMITED	20120020019058

Screenshot 8.15: pending Bills

8.12.2 Display all Non PO Bills (paid and pending)

Click "all items", then enter the period and press f8 or  this icon

☒ All items

Posting date

01.04.2014

to

31.12.2014

You will get list of bills due and list of bills paid and cleared as shown below:

St	Assignment	DocumentNo	Type	Posting Date	Doc. Date	S	DD	Amt in loc.cur.	LCurr	Text	Vendor Name	PSK	PM	Clrng doc.	Clearing
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20141206	1900233946	KR	06.12.2014	04.12.2014	<input checked="" type="checkbox"/>	206.00-	INR	TA BILL FOR JUN/14	DINESH		T		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20141206	1900233948	KR						BILL FOR JUL/14	DINESH		T		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20141206	1900233949	KR						BILL FOR AUG/14	DINESH		T		
Pending bills will be seen with red icon															
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							3,992.00-	INR						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20140527	1900029360	KR	27.05.2014	01.04.2014		1,728.00-	INR	TA BILL FOR THE MO--	DINESH		T	2000903592	30.10.2014
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20140905	1900144380	KR	05.09.2014	08.08.2014		2,407.00-	INR	TA BILL FOR THE MO--	DINESH		T	2000903592	30.10.2014
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20140905	1900144382	KR	05.09.2014	08.08.2014		1,237.00-	INR	TA BILL FOR THE MO--	DINESH		T	2000903592	30.10.2014
<input type="checkbox"/>	<input checked="" type="checkbox"/>	20141030	2000903592	ZP	30.10.2014	30.10.2014		40,551.00	INR				T	2000903592	30.10.2014
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							35,179.00	INR						
Paid bills will be seen with green icon															
Clearing document indicates that bank file has been processed in SAP and sent to the bank															

Screenshot 8.16

Note: To view either open items or cleared items, select the relevant box in the above input screen (Screenshot No-----)

8.12.3 Electricity Report Display

T/Code: ZFI030_ER

The report will display electricity expenses with details like consumer number, meter number, payment document number, cheque number, payment date etc. Since auditors have no privilege to run this T/code, the report may be obtained from the accounts wing.

Screenshot 8.17

8.13 Project Management

SAP Project System (PS Module) supports comprehensive business Process for Planning, Controlling & Organizing all the activities carried out during the course of a Project. The preparation of projects, survey reports, detailed estimates, approval, issue of work order/purchase orders, indent processing, declaring fit for commissioning, technical completion report (TECO), Take-Over Report, Closure of WBS etc are done through SAP PS Module.

Auditors should be familiar with the project related process flow in SAP. The User Manual document released by BSNL may be referred to in this regard.

8.13.1 Project Definition

Project definition is a binding framework in SAP for all organizational element created within a project (e.g. WBS and SAP networks). Data like company code, plant and person responsible can be defaulted into WBS if initially entered in the project definition.

8.13.2 Works Breakdown Structure (WBS)

WBS is a model of the project that organizes project tasks into a hierarchy. It forms the operative basis for planning costs, revenues, and payments, as well as for scheduling, and budgeting. For example a Project for expansion of Mobile Network will have WBS elements like Equipment, Media, Civil, Electrical etc. It is similar to the preparation of component-wise Detailed Estimates in the legacy system.

The approved PE/DE/RE PDF Documents can be viewed using **T/Code ZPEDE**. But no access provided to audit.

8.13.3 Display Project Structure

Project Structure will show the details of Plan/Actual/Commitment made in the Project.

Menu path	Logistics → Project System → Information System → Structures → Structure Overview
Transaction Code	CN41

In the input screen, PS Info Profile Z00000000001 (BSNL Structure overview profile) enter the Project number and execute.

The screenshot displays the 'Project Info System: Structure Initial Screen'. At the top, there is a menu bar with options: Evaluation, Edit, Goto, View, Settings, Extras/environment, System, and Help. Below the menu bar is a toolbar with various icons. The main area is titled 'Project Info System: Structure Initial Screen' and contains several sections. The first section is 'Project Management Selections (PS Info profile: Z00000000001)', which includes a 'Project' field with the value 'FA/15/009697' and a 'to' field with the value 'FA/15/009855'. Below this are four rows of fields: 'WBS Element', 'Network/order', 'Activity', and 'Materials in network', each with a 'to' field and a selection icon. The second section is 'Additional WBS element criteria', which includes a 'Level' field with the value '1' and a 'to' field with the value '99'. The third section is 'Origin of data', which includes a 'Current Data' checkbox (checked), a 'Version data' checkbox (unchecked), a 'Project version' field, and two radio buttons: 'Structure-related' (selected) and 'Object-related' (unselected).

Screenshot 8.18

Project Info System: **Control Overview**

No. of Project object: 1580(1586)

Project object	Project object	Order cost plan 000	Order cost plan 001	Total c
DT cable lay under DE/KE	FA/15/009697	0.00 INR	0.00 INR	
DT cable lay under DE/KE	FA/15/009697	91,301.00 INR	91,301.00 INR	
Cable laying work	FA/15/009697.01	91,301.00 INR	91,301.00 INR	
Approved PE	ZPE 000000000000000000000000094064 000			
Approved DE	ZPE 000000000000000000000000094260 000			
Cable laying work	S105916	91,301.00 INR	91,301.00 INR	
Cut Over General Cost	S105916 0010	91,301.00 INR	91,301.00 INR	
PROCUREMENT OF CPES FOR RYM MILLS SMB LL	FA/15/009698	0.00 INR	0.00 INR	
PROCUREMENT OF CPES FOR RYM MILLS SMB LL	FA/15/009698	64,020.00 INR	0.00 INR	
PROCUREMENT OF CPES FOR RYM MILLS SMB L	FA/15/009698.01	64,020.00 INR	0.00 INR	
Approved PE	ZPE 000000000000000000000000089750 000			
OBT CPES OF SYS FOR RYM MILLS SMB ILL	S106625	64,020.00 INR	0.00 INR	
OBT CPES OF SYS FOR RYM MILLS SMB I	S106625 0010	48,400.00 INR	0.00 INR	
DDF 120 OHM	S106625 0010 0020 12004175	0.00 INR	0.00 INR	
WTCE SPARE CPE ADM 1(3 YRS)	S106625 0010 0030 12002945	0.00 INR	0.00 INR	
LABOUR CHARGES	S106625	1,100.00 INR	0.00 INR	
Misc Expenditures	S106625 0030	1,320.00 INR	0.00 INR	
OTHER LOCAL PURCHASE	S106625 0040	13,200.00 INR	0.00 INR	
DT cable /DE ping (s)	FA/15/009699	0.00 INR	0.00 INR	
DT cable /DE ping (s)	FA/15/009699	2,314,966.00 INR	2,314,966.00 INR	
poleless work under DE/RE	FA/15/009699.01	2,314,966.00 INR	2,314,966.00 INR	
Approved PE	ZPE 000000000000000000000000094066 000			
Approved DE	ZPE 000000000000000000000000094261 000			
poleless work under DE/RE	S105917	2,314,966.00 INR	2,314,966.00 INR	
Cut Over General Cost	S105917 0010	2,314,966.00 INR	2,314,966.00 INR	
UG cable for EP&Bx under DE/RE	FA/15/009700	0.00 INR	0.00 INR	
UG cable for EP&Bx under DE/RE	FA/15/009700	1,311,849.00 INR	1,311,849.00 INR	
poleless work under DE/RE	FA/15/009700.01	1,311,849.00 INR	1,311,849.00 INR	
Approved PE	ZPE 000000000000000000000000094067 000			

Project Cost: To display the cost of a project (Eg. To display cost of project CM/12/001620) **Report: S_ALR_87013542**

Eg. To display the balance in a WBS element CM/12/00620/01 under the project CM/12/00620, type the project number, WBS number and specify the posting dated.

Report Edit Goto Extras System Help

Display Project Actual Cost Line Items

DB profile DB profile Status Further selection criteria...

Project Management Selections (DB profile: 000000000001)

Project	<input type="text" value="CM/12/001620"/>		<input type="text"/>	
WBS Element	<input type="text" value="CM/12/001620.01"/>	to	<input type="text"/>	
Network/order	<input type="text"/>	to	<input type="text"/>	
Activity	<input type="text"/>	to	<input type="text"/>	
Materials in network	<input type="text"/>	to	<input type="text"/>	

Cost Elements

Cost Element	<input type="text"/>	to	<input type="text"/>	
Or				
Cost Element Group	<input type="text"/>			

Posting Data

Posting date	<input type="text" value="01.01.2010"/>	to	<input type="text" value="28.02.2019"/>
--------------	---	----	---

Settings

Layout	<input type="text" value="/JA0PLG8TP"/>	Line Item wise expenditure STP
--------	---	--------------------------------

187

8.13.6 Display POs on Projects

T/Code: ME@J

Select Database profiles -000000000001. In the next screen, select the projects.

Purchasing Documents per Project

Project Management Selections (DB profile: 000000000001)

Project: FA/15/009497 to FA/15/009854

WBS Element: to

Network/order: to

Activity: to

Additional WBS element criteria

Level: 1 to 99

Additional criteria for purchasing documents

☒ Purchase order
☐ Contract
☒ Sch. Agmt

Purchasing organization: to

Scope of list: BEST to

Selection parameter: to

Document type: to

Purchasing group: to

Plant: to

Item category: to

Account assignment category: to

Delivery date: to

Validity key date: to

Range to: to

Document no.: to

Vendor: to

Delivering plant: to

Material: to

Material group: to

Screenshot 8.23: PO Display

POs on all projects are displayed as below:

Purchasing Documents per Project

Print Preview PO history Changes Schedule lines Activities

PO	Type	Vendor	Name	POp	Order	Date
Item	Material	Short Text				Mat. Group
4700281209	ZSRC	1031647	S K CONSTRUCTION	040	21.03.2016	
00010			OPC CONST. WORK IN ZONE-II VAPI & DAMAN	2001021		
I F 1418			1 AU	25,947.00	INR	1 AU
			WBS Element FA/15/009854.03			
			Contract Release Order 5400003787 Item 00010			
			Still to be delivered	0.00	INR	0.00 %
			Still to be invoiced	25,947.00	INR	100.00 %
4200067105	ZNHC	1078162	TELEPLEX CONSTRUCTION CO	040	06.11.2015	
00010			Labour charges	2001021		
I N 3212			1 AU	4,250,611.88	INR	1 AU
			Network 5105774 0030			
			Still to be delivered	2,337,836.51	INR	55.00 %
			Still to be invoiced	1,227,559.37	INR	64.18 %
4200149105	ZNHC	1070194	SHRI LAXMI REFRIGERATION	E40	31.03.2016	
00010			shifting & itc of ac unit	2002010		
I E N 2912			1 AU	10,272.00	INR	1 AU
			Network 5105817 0020			
			Still to be delivered	0.00	INR	0.00 %
			Still to be invoiced	0.00	INR	0.00 %
00020			shifting & itc of ac unit	2002010		
I N 2912			1 AU	10,272.00	INR	1 AU
			Network 5105817 0020			
			Still to be delivered	0.00	INR	0.00 %
			Still to be invoiced	0.00	INR	0.00 %

Screenshot 8.24: PO Display

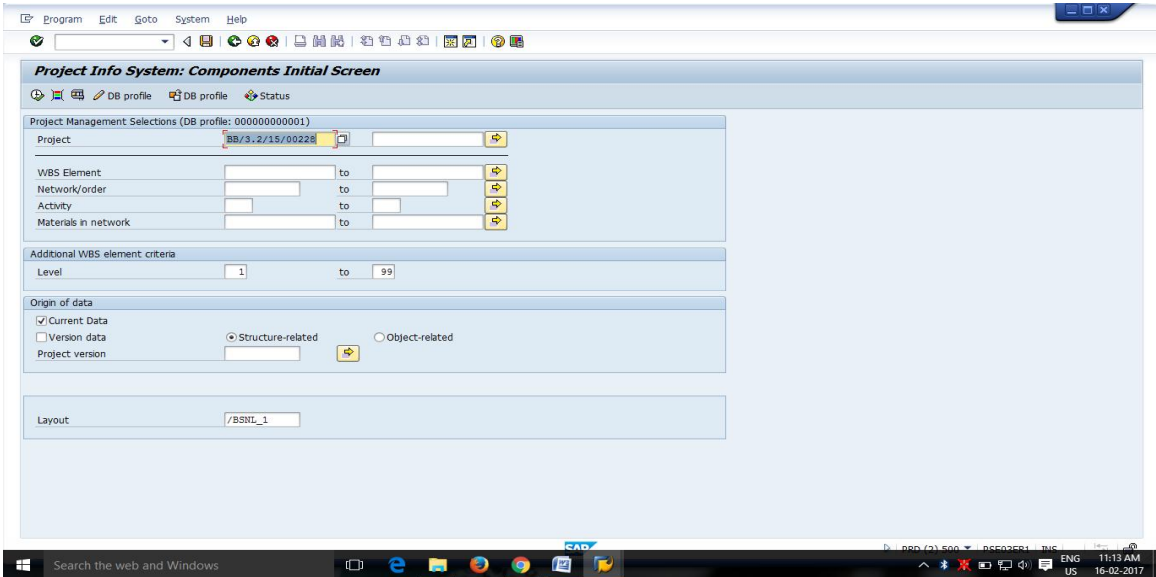
To view a particular PO click on the PO No. Eg. Double Click on the first PO No 4700281209

8.13.7 Project Information System

Project Information System is used to monitor and control the project master data.

It allows us to analyze each project, part of projects, or multiple projects.

T/Code : CN52



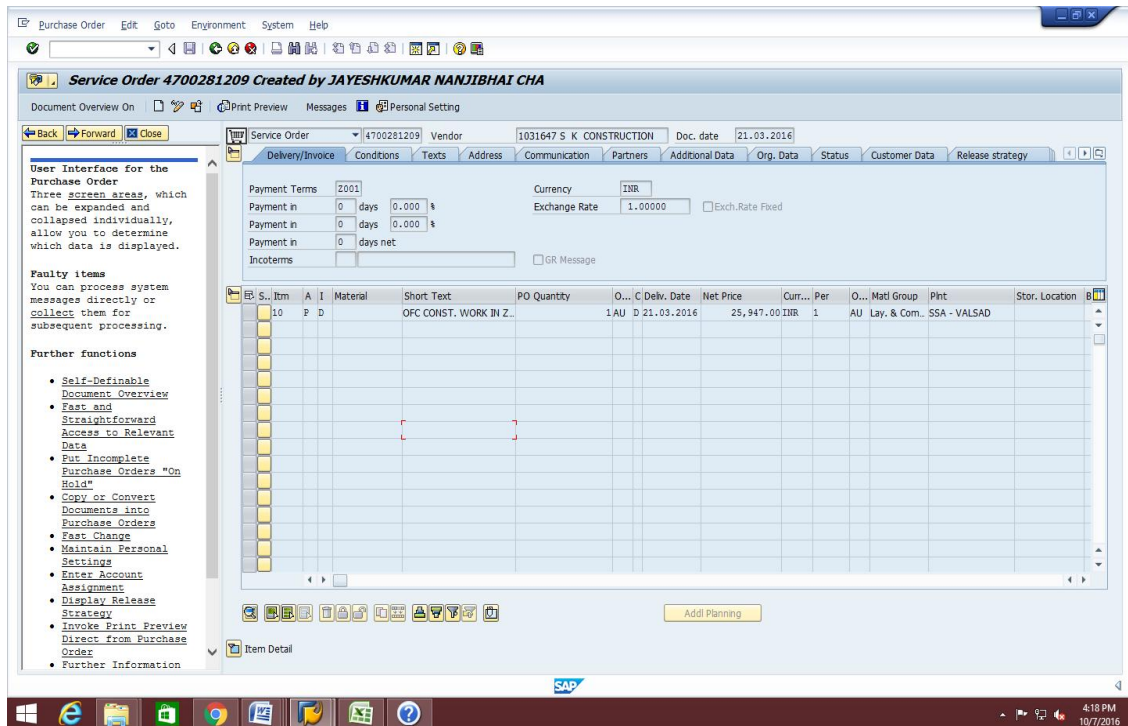
Screenshot 8.25: Project Information

The project information is displayed as below:

Project Info System: Component Overview											
Profit center	WBS element	Network	Act.	Material	Material text	Reservation	Qty. UnE	Entry unit	Quantity Withdrawn	Requisition	Res./Purc. req.
11000	BB/3.2/15/00228.01	5124176	0010	12007254	OFC AERIAL 4F	595555	800.000	M	0.800		X
11000	BB/3.2/15/00228.01	5124176	0010	50000024	BOX OPT FIBRE TERMINATION...	595555	2.000	NOS	1.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12003234	PATCH CORD FCFC 20M	595555	4.000	NOS	4.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12000784	CONVERTER FE(E) TO FE(O) T...	595555	2.000	NOS	0.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12002079	POST WITH SOCKET A8	595555	0.000	NOS	0.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12002098	SOCKET B	595555	14.000	NOS	2.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12002118	TUBE A8	595555	14.000	NOS	2.000		X
11000	BB/3.2/15/00228.01	5124176	0010	12002120	TUBE B8	595555	14.000	NOS	2.000		X
11000	BB/3.2/15/00228.01	5124176	0010	50000116	PIGTAIL 10M	595555	8.000	NOS	8.000		X

Screenshot 8.26: Project Information

To view the PO for OFC Aerial 4F, click the item. PO is displayed as below:



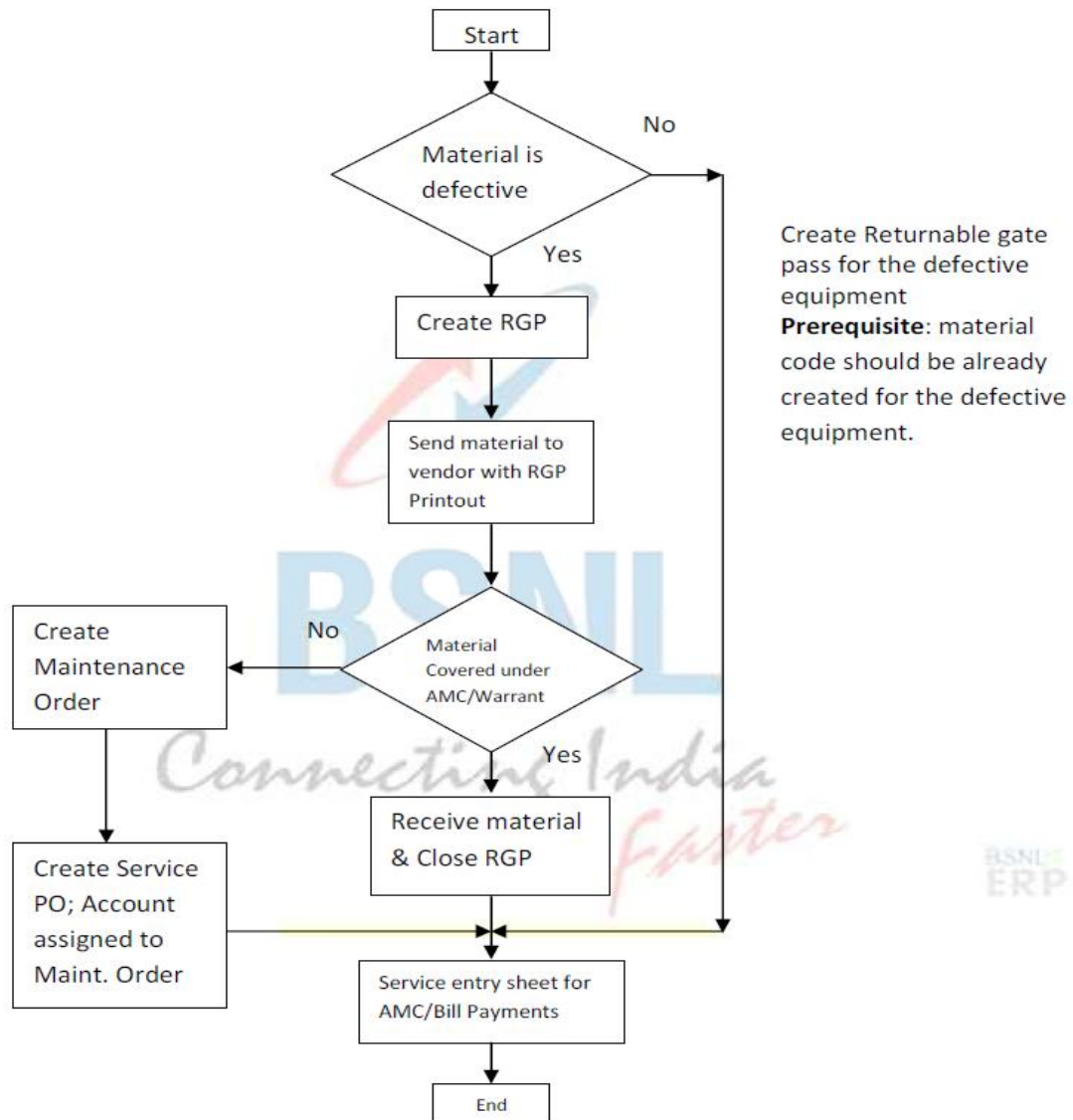
Screenshot 8.27:Project Information

8.14 Some Useful Reports in PS Module

Sl No.	Transaction Code	Description	Purpose of the Report
1	ZCM_ACS	Access site Summary Report	This report shows Summary of different types of sites. Not authorized
2	CN41	Project Structure Report	This report shows the entire Project Structure along with details like Planned Costs, Actual Costs, Budget, Commitment, Revenue, Dates etc.
3	CJI3	Project Actual Costs	This report shows the Project Actual Cost line items with details like Posting date, Document date, Document No., Material, Material Description, Material Document No. etc.
4	CN53N	Project Milestones Report	This report shows the Project Milestone details like Milestone description, Fixed date, Actual date etc. Not authorized

8.15 Plant Maintenance Module

Business Process Flow chart



8.16 Real Estate (RE) Contracts

RE Contracts are created for office buildings/telephone exchanges/ land (used for GBTs)/ roof tops of buildings (used for RTTs/RTPs) etc. to be used by BSNL to provide view of rental process for controlling the cash flows to/from the landlord/tenant. The RE contract manages **all** contracts related to real estate portfolio:

- Real estate contracts of the commercial lease-in category;
- Real estate contracts of the commercial lease-out category;

- Real estate contracts of the non-commercial/residential category;

RE Contracts are created with validity for limited time periods. RE object may be assigned to a lease for the complete duration of lease or for a specific time segment within the lease period. Contracts will include conditions for calculation of rent, provision for deduction of TDS from rental payments. In case of multiple BPs owning the property separate condition will exist for TDS calculation for each co-owner of the property.

The **Real Estate Management Module** deals with:

- Lease-in & Lease-out of Land and Buildings.
- Lease-in & Lease-out of CMTS Towers & USO Towers (Part-A and Part-B) – Under Development.
- Staff Quarter Allotment to Employees & Others. Temporary Allotment of Staff Quarters.
- Booking/Allotment of Inspection Quarter, Holiday Home, Hostel, Community Centre, Auditorium etc.
- Management of Contracts.
- Purchase of Land and Buildings

8.16.1 Types of Contracts in REM

Contracts are classified under:

Sl No	Type of Contract	Code
1	Land Lease-Out	Z001
2	Building Lease-Out	Z002
3	Land Lease-In	Z051
4	Building Lease-In	Z052
5	Land Lease-In (Multiple Partner)	Z061
6	Building Lease-In (Multiple Partner)	Z062
7	Lease out of vacant staff quarters-others	Z005
8	Lease out of vacant staff quarters-Govt-PSUs-Their Employees	Z830
9	Lease out of vacant staff quarters-NSNL Employees, BSNL/DoT Retired Employees	Z870
10	SQ Allotment to BSNL Employees	Z800
11	SQ Allotment to BSNL Non POC-circle _customer	Z810

8.16.2 Display Contracts

T/Code: REISCN

Eg. To display all contracts under Company Code 1022 Kerala.

Info System: Contracts

Selection via Sets

Contract Selection

Company Code: 1022 to

Contract: to

Contract Type: to

BE for Contract: to

Partner Selection Active: ☐ Partner

Object Selection Active: ☐ Object

Period/key date

Contract Validity: to

Filter

Status Selection Active: ☒ Status

Person Responsible: to

Output options

Report Title: Info System: Contracts

Report Profile: /ACTIVE_REF

Layout: Report of activated contracts

Use Grid Control: ☐

Display Main Contract.Partner: ☐

hdrawn	Requisition	Res./Purc. req.	Pri
0.800	X		
1.000	X		
4.000	X		
6.000	X		
6.000	X		
2.000	X		
2.000	X		
2.000	X		
8.000	X		

Screenshot 8.28: RE Contracts

The list of all RE contracts in Kerala Circle is displayed as below:

Info System: Contracts [Unlimited]

CoCd	Contr.BE	Rntl0bj	Contract	Contract name	CTyp	Contr.type tex
1022	22100006	50000274	22020000000000	LEASE OUT OF COAXIAL BLDG CHINNAKADA GROUND FLOOR TO KSFE	2002	Building -Comm
1022	22100010	50000256	22020000000001	Lease out of 1st floor, Road facing side (262.74 Sq.m area)CTO Bldg Thiruvalla	2002	Building -Comm
1022	22100011	50000527	22020000000002	Lease out of watchman cabin at BSNL centre, PO Road, TCR for SIB ATM	2002	Building -Comm
1022	22100011	50000528	22020000000003	Lease in of space in I floor, CSC Bldg., Vadakkancherry, TCR to CDIT for office	2002	Building -Comm
1022	22100012	50000289	22020000000004	Lease Out Space for SBI ATM,Trasury Branch at PGMT Office Compind	2002	Building -Comm
1022	22100012	50000290	22020000000005	Lease out Contract to Central University at Pattom BSNL Building	2002	Building -Comm
1022	22100011	50000532	22020000000006	Lease out of ATM structure at OCB exchange, Pattalam Road to CSB for ATM	2002	Building -Comm
1022	22100013	50000000	22020000000007	Space Lease out to The Sr. Superintendent of Post offices at RTTC Trivandrum	2002	Building -Comm
1022	22100013	50000000	22020000000008	Space Lease out to The Sr. Superintendent of Post offices at RTTC Trivandrum	2002	Building -Comm
1022	22100012	50000699	22020000000009	Lease out Contract for CGM(Projects) BSNL Kerala	2002	Building -Comm
1022	22100012	50000700	22020000000010	Lease out space for CGM Projects BSNL Kerala	2002	Building -Comm
1022	22100004	50000600	22020000000011	Office Space for CGM, BSNL, Kerala, TE Bldg, Palarivattam	2002	Building -Comm
1022	22100004	50001285	22020000000012	Space for ATM in CSC Bldg near Pvt Bus Stand, Kothamangalam	2002	Building -Comm
1022	22100004	50001286	22020000000013	Space for ATM for Indian Bank at TE Boat Jetty Compound	2002	Building -Comm
1022	22100004	50000599	22020000000014	Space for ATM for Federal Bank, Munnar in TE Compound, Munnar	2002	Building -Comm
1022	22100010	50000257	22020000000015	CUK	2002	Building -Comm
1022	22100010	50000256	22020000000016	Lease out of 1st floor, Road facing side (262.74 Sq.m area)CTO Bldg Thiruvalla	2002	Building -Comm
1022	22100012	50000289	22020000000017	Lease Out Space for SBI ATM,Trasury Branch at PGMT Office Compind	2002	Building -Comm
1022	22100013	50000000	22020000000018	Space Lease out to The Sr. Superintendent of Post offices at RTTC Trivandrum	2002	Building -Comm
1022	22100004	50000600	22020000000019	Office Space for CGM, BSNL, Kerala, TE Bldg, Palarivattam	2002	Building -Comm
1022	22100002	50000356	22020000000020	BUILDING LEASE OUT FOR CENTRAL GST OFFICE ALAPPUZHA	2002	Building -Comm
1022	22100002	50000358	22020000000021	BUILDING LEASE OUT FOR GST RANGE OFFICE KAYAMKULAM	2002	Building -Comm
1022	22100008	50000397	22020000000022	BUILDING LEASE OUT FOR GST RANGE OFFICE KONDOTTY	2002	Building -Comm
1022	22100010	50000341	22020000000023	M/s SYNDICATE BANK,THIRUVALLA	2002	Building -Comm
1022	22100010	50000342	22020000000024	M/S CANARA BANK,THIRUVALLA	2002	Building -Comm
1022	22100002	50000357	22020000000025	CSC building Mavelikkara lease out for Syndivate bank Mavelikkara branch	2002	Building -Comm
1022	22100002	50000359	22020000000026	FF of CSC bldg CGMR leased out for GST range Office Chengannur	2002	Building -Comm
1022	22100010	50000256	22020000000027	Lease out of BSNL Arcade to KSFE Thiruvalla	2002	Building -Comm
1022	22100010	50000172	22020000000028	Lease out of BSNL Arcade to KSFE Thiruvalla	2002	Building -Comm
1022	22100011	50000536	22020000000029	LEASING OUT OF VACANT SPACE AT KANNARA TE PREMISES TO CSB ATM	2002	Building -Comm

Screenshot 8.29: RE Contracts

To get the details on a contract, click the line item. The details are displayed as below:

Business entity 1022/22100011 Display: General Data

Business entity: 1022/22100011 The PGMT, TRICHUR, KERALA CI...

General Data | BE Parameters | Assignments | Overviews

Identification

Company Code	1022	BSNL - Kerala Telecom
Business Entity	22100011	The PGMT, TRICHUR, KERALA CIRCLE

Business Entity

Name of BE	The PGMT, TRICHUR, KERALA CIRCLE
------------	----------------------------------

Tax reporting Data (India)

Business Place	KL32
Section Code	2211

Validity Period

Valid From	01.12.2014	To	
------------	------------	----	--

Address

Address	1022/22100011 / 122/P Shoranur Link Road / ...
---------	--

Status Display

System Status	REL	No Default
User Status		Status

Screenshot 8.30: Contract Details

8.17 One Time Vendor (Ref: 6.6.5)

Drill down GL Code 1310105 from TB to get the OTV debits and credits.

Balance Display: G/L Accounts For the Ledger 0L

Document Currency | Document Currency | Document Currency | Individual Account

Account Number: 1310105 SUNDY CREDITORS - O
Company Code: 1022 BSNL - Kerala Telecom
Fiscal Year: 2015

Display More Chars

All Documents in Currency * Display Currency INR Company code current

Month	Debit	Credit	Balance	Cum. balance
Bal.Carryfor.				220,166.00-
April	133,636.00	2,365,772.00	2,232,136.00-	2,452,302.00-
May	5,376,381.00	6,174,337.00	797,956.00-	3,250,258.00-
June	336,122.00	3,631,437.00	3,295,315.00-	6,545,573.00-
July	1,674,367.00	2,472,075.00	797,708.00-	7,343,281.00-
August	3,629,102.00	1,167,372.00	2,461,730.00-	4,881,551.00-
September	2,133,550.00	773,768.00	1,359,782.00	3,521,769.00-
October	283,291.00	1,094,002.00	1,610,711.00-	5,132,480.00-
November	247,709.00	1,968,075.00	1,720,366.00-	6,852,846.00-
December	11,550.00	1,258,993.00	1,247,443.00-	8,100,289.00-
January	729,913.00	996,685.00	266,772.00-	8,367,061.00-
February	7,595,314.00	2,300,414.00	5,294,900.00-	3,072,161.00-
March	3,328,425.00	3,509,452.00	181,027.00-	3,253,188.00-
Special peri.				3,253,188.00-
Special peri.				3,253,188.00-
Special peri.				3,253,188.00-
Special peri.				3,253,188.00-
Total	25,479,360.00	28,512,382.00	3,033,022.00-	3,253,188.00-

Report 'G/L Account Line Item Display' is executed.

Screenshot 8.31: OTV

To view the OTV transactions for April, click the line item for April in the above screen. Transactions are displayed as below:

Screenshot 8.32: OTV

8.18 Customer Balance

Customer Balances as well as Special GL Transaction with Customers – T/code FBL5N is used for checking Customer Invoices as well as Special GL Transaction with Customer like SD

T/Code	FBL5N
--------	-------

Input the Customer account number, Company Code and the date ns below:

Customer Line Item Display

Customer selection
Customer account: 50000556 to
Company code: 1022 to

Selection using search help
Search help ID
Search string
Search help

Line item selection
Status
☐ Open items
Open at key date: 05.08.2016
☐ Cleared items
Clearing date to
Open at key date to
☒ All items
Posting date to

Type
☒ Normal items
☐ Special G/L transactions
☐ Noted items

Screenshot 8.33: Customer Balance

Customer account balance is displayed s below:

Customer Line Item Display

ANEESH CHANDRAN SG

St	Assignment	DocumentNo	Typ	Doc. Date	S	DD	Amt in loc.cur.	LCurr	Clrng doc.	Text
	0050546040	5000048374	RV	11.07.2016			2,000.00	INR		
*							2,000.00	INR		
	0050433147	1000019842	AB	23.06.2016			2,000.00	INR	1000019842	
	0092007521	1000023254	AB	25.06.2016			1,449.00	INR	1000023254	
	0050469057	1000036995	AB	29.06.2016			2,000.00	INR	1000036995	
	0050486972	1000020834	RV	29.06.2016			2,000.00	INR	1000020834	
	0050512569	1000047534	AB	01.07.2016			3,001.00	INR	1000047534	
	0050524652	1000026471	RV	01.07.2016			3,001.00	INR	1000026471	
	0050607055	1000061686	AB	02.07.2016			387.00	INR	1000061686	
	0050715397	1000029922	RV	02.07.2016			387.00	INR	1000029922	
	005081223	1000073824	AB	05.07.2016			1,000.00	INR	1000073824	
	005081223	1000034942	RV	05.07.2016			1,000.00	INR	1000034942	
	005081223	1000081223	AB	07.07.2016			2,000.00	INR	1000081223	
	005081223	1000040288	RV	07.07.2016			2,000.00	INR	1000040288	
	005081223	1000105118	AB	14.07.2016			2,000.00	INR	1000105118	
	005081223	1000057228	RV	14.07.2016			2,000.00	INR	1000057228	
	005081223	1000121789	AB	18.07.2016			1,000.00	INR	1000121789	
	005081223	1000066216	RV	18.07.2016			1,000.00	INR	1000066216	
	005081223	1000128652	AB	20.07.2016			1,000.00	INR	1000128652	
	005081223	1000071429	RV	20.07.2016			1,000.00	INR	1000071429	
	005081223	1000131718	AB	20.07.2016			1,624.00	INR	1000131718	
	005081223	1000071905	RV	20.07.2016			1,624.00	INR	1000071905	
	005081223	1000175397	AB	26.07.2016			3,001.00	INR	1000175397	
	005081223	1000086502	RV	26.07.2016			3,001.00	INR	1000086502	

Screenshot 8.34: Customer Balance

Note:

In the status column indicates open items and indicates cleared items.

The 4th column indicated the doc type (SA-Document, RV-Billing Doc, Dy- Customer Collection etc)

To display the document double click the line item or the 'display doc' icon. Click Line

Result below:

Screenshot 8.35: Customer Balance

The GL cccnt 1310501 indicates it is Sundry Drs-SAP.

To get the Document header, click “Display Doc header” icon.

Screenshot 8.36: Customer Balance

Doc header will details such as Doc No, Posting Date, Posting Period, Entered By, entry date etc.

To display Document in data Entry View, close the Document Header and click the ‘Call Up Document Overview’ icon.

Customer Account Balance (Alternate method)

Report: S_ALR_87012172

If the Customer Account number is known

The screenshot shows the SAP 'Customer Balances in Local Currency' screen. The 'Customer selection' section has 'Customer account' set to 400000612 and 'Company code' set to 1022. The 'Reporting Time Frame' section has 'Fiscal Year' set to 2016. The 'Further selections' section has 'Reporting Periods' set to 1 to 16. The 'Output control' section has 'Normal Balances' checked. The SAP logo is visible at the bottom right of the screen.

Screenshot 8.37: Customer Balance

The screenshot shows the output of the SAP 'Customer Balances in Local Currency' screen. The table displays the following data:

CoCd	Reconciliation acct	Customer	SearchTerm	SGL Ind.	CrCY	Balance Carryforward	Debit rept.period	Credit report per.	Accumulated
1022	2410102	400000612	FOI - BASI	INR		39,413,421.45	590,493,710.97	592,950,420.54	36,956,
*	1022	2410102		INR		39,413,421.45	590,493,710.97	592,950,420.54	36,956,
**	1022			INR		39,413,421.45	590,493,710.97	592,950,420.54	36,956,
***				INR		39,413,421.45	590,493,710.97	592,950,420.54	36,956,

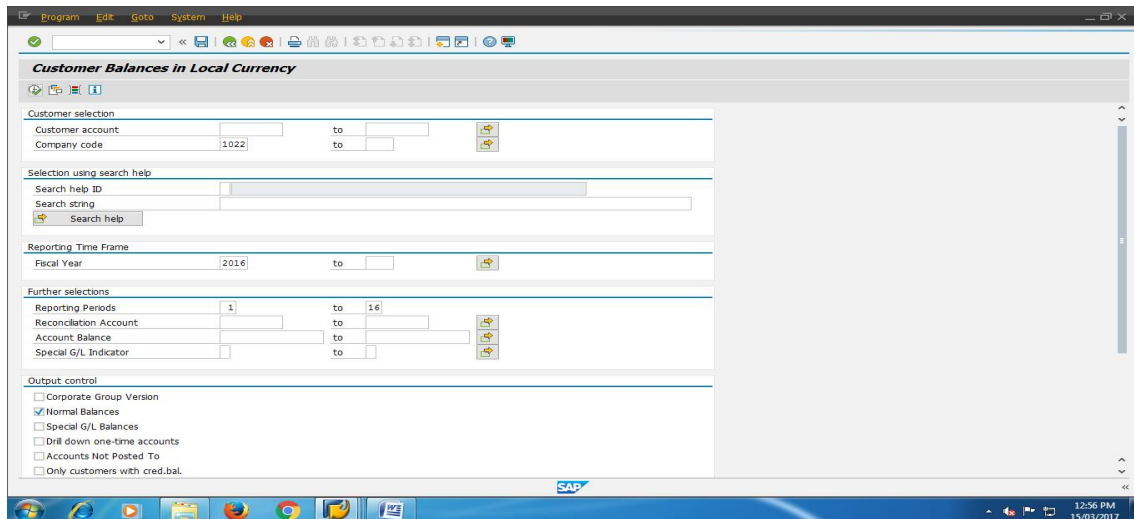
Below the table, the following text is displayed:

BSNL - Kerala Telecom Customer Balances in Local Currency Time 13:01:36 Date 15.03.2017
Carryforwd Perio 00 - 00 2016 Reporting Period 01 - 16 2016 RFDSL000/1022AUDIT09 Page 2
*** TOTALS FROM ALL COMPANY CODES ***

CrCY	CoCd	SG	Balance Carryforward	Debit rept.period	Credit report per.	Accumulated balance
INR	1022		39,413,421.45	590,493,710.97	592,950,420.54	36,956,711.88
*INR			39,413,421.45	590,493,710.97	592,950,420.54	36,956,711.88

Screenshot 8.38: Customer Balance

To view all the customer account balances, keep the Customer Account box blank and execute as below:



Screenshot 8.39: Customer Balance

Customer Account Balances of all customers are displayed as below:

CoCd	Reconciliation acct	Customer	SearchTerm	SGL Ind.	Crpy	Balance Carryforward	Debit rept.period	Credit report per.	Accumulated balance
1022	2410101	500000020	RENT		INR	0.00	1,542,470.37	1,491,750.37	50,720.00
1022	2410101	500014844	E-FIN FRAN		INR	0.00	858,746,137.00	858,352,869.00	393,266.00
1022	2410101	500016976	E-FIN FRAN		INR	0.00	283,464,000.00	283,464,000.00	0.00
1022	2410101	500030289	FRANCHISEE		INR	0.00	104,011,688.00	104,011,688.00	0.00
1022	2410101	500030303	DSA		INR	0.00	338,896.00	338,896.00	0.00
1022	2410101	500030304	DSA		INR	0.00	7,005.00	7,005.00	0.00
1022	2410101	500030306	DSA		INR	0.00	95,116.00	95,116.00	0.00
1022	2410101	500030307	DSA		INR	0.00	114,986.00	114,986.00	0.00
1022	2410101	500030310	DSA		INR	0.00	541,252.00	541,252.00	0.00
1022	2410101	500030313	DSA		INR	0.00	1,324,030.00	1,324,030.00	0.00
1022	2410101	500030314	DSA		INR	0.00	670,128.00	670,128.00	0.00
1022	2410101	500030315	DSA		INR	0.00	79,991.00	79,991.00	0.00
1022	2410101	500030317	DSA		INR	0.00	33,000.00	33,000.00	0.00
1022	2410101	500030318	DSA		INR	0.00	61,029.00	61,029.00	0.00
1022	2410101	500030326	DSA		INR	0.00	31,015.00	31,015.00	0.00
1022	2410101	500030327	DSA		INR	0.00	60,003.00	60,003.00	0.00
1022	2410101	500030332	DSA		INR	0.00	14,000.00	14,000.00	0.00
1022	2410101	500030333	DSA		INR	0.00	4,000.00	4,000.00	0.00
1022	2410101	500030346	DSA		INR	0.00	28,026.00	28,026.00	0.00
1022	2410101	500030348	DSA		INR	0.00	413,358.00	413,358.00	0.00
1022	2410101	500030350	DSA		INR	0.00	249,052.00	249,052.00	0.00
1022	2410101	500030356	DSA		INR	0.00	243,994.00	243,994.00	0.00
1022	2410101	500030360	DSA		INR	0.00	321,500.00	321,500.00	0.00
1022	2410101	500030367	DSA		INR	0.00	86,837.00	86,837.00	0.00
1022	2410101	500030371	DSA		INR	0.00	21,775.00	21,775.00	0.00
1022	2410101	500030372	DSA		INR	0.00	24,009.00	24,009.00	0.00
1022	2410101	500030374	DSA		INR	0.00	7,345.00	7,345.00	0.00

Screenshot 8.40: Customer Balance

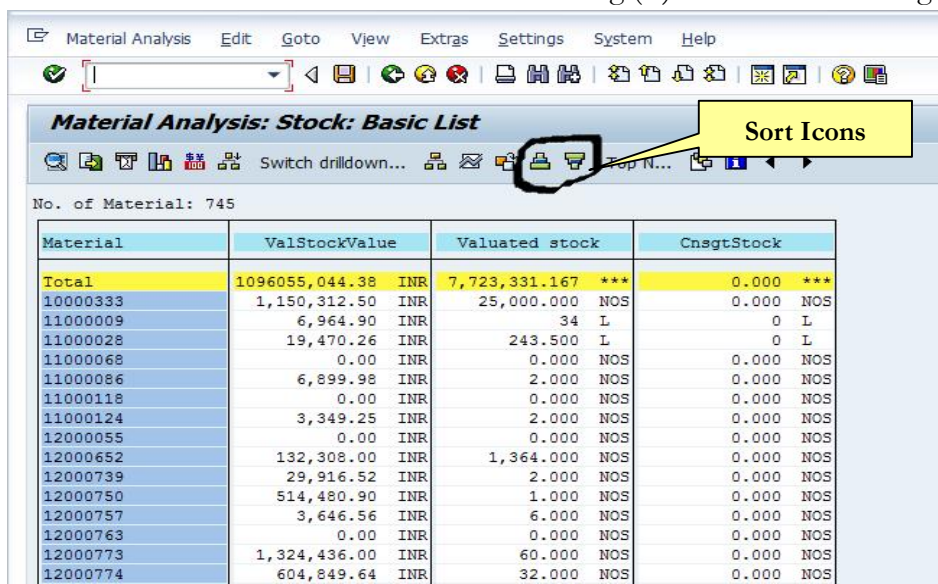
PART 9: AUDIT DOCUMENTATION

Documentation is important in all audits. SAP has replaced most of the manual records. We have to follow the trails in the SAP and extract information in electronic format during audit. In many cases, the required audit evidence may be available only in SAP. The evidences exist in the form of screenshots of documents, document header, GL balances, drilldown reports, schedules, GL view etc. Let us see how the required information can be sorted, stored, extracted and printed.

9.1 Sorting

The sorting function rearranges the rows of line-item reports according to the contents of one or more selected data column. The alphanumeric data can be sorted in ascending or descending order.

The first method makes use of the Sort ascending (A) and Sort descending (B) buttons).

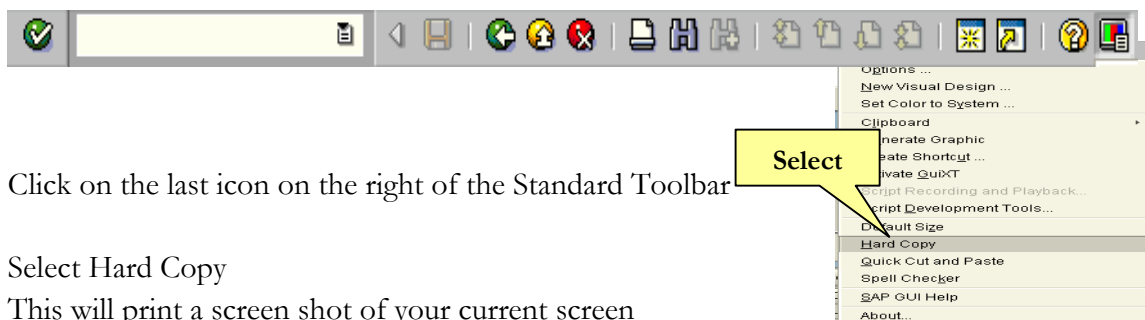


The screenshot shows the SAP 'Material Analysis: Stock: Basic List' window. A yellow callout box labeled 'Sort Icons' points to two icons in the toolbar: one with an 'A' (ascending) and one with a 'Z' (descending). Below the toolbar is a table with the following data:

Material	ValStockValue	Valuated stock	CnsgtStock
Total	1096055,044.38 INR	7,723,331.167 ***	0.000 ***
10000333	1,150,312.50 INR	25,000.000 NOS	0.000 NOS
11000009	6,964.90 INR	34 L	0 L
11000028	19,470.26 INR	243.500 L	0 L
11000068	0.00 INR	0.000 NOS	0.000 NOS
11000086	6,899.98 INR	2.000 NOS	0.000 NOS
11000118	0.00 INR	0.000 NOS	0.000 NOS
11000124	3,349.25 INR	2.000 NOS	0.000 NOS
12000055	0.00 INR	0.000 NOS	0.000 NOS
12000652	132,308.00 INR	1,364.000 NOS	0.000 NOS
12000739	29,916.52 INR	2.000 NOS	0.000 NOS
12000750	514,480.90 INR	1.000 NOS	0.000 NOS
12000757	3,646.56 INR	6.000 NOS	0.000 NOS
12000763	0.00 INR	0.000 NOS	0.000 NOS
12000773	1,324,436.00 INR	60.000 NOS	0.000 NOS
12000774	604,849.64 INR	32.000 NOS	0.000 NOS

Screenshot: 9.1 Sorting

9.2. Print a SAP Screen shot



Click on the last icon on the right of the Standard Toolbar

Select Hard Copy

This will print a screen shot of your current screen

The screen shot will be automatically sent to your default printer

We can also copy the screenshot using the **PrntScrn** key on the PC/laptop and paste it in a document.

9.3 Print output lists

Click on the Print button on the standard toolbar. On this screen, we have to specify two choices: name of the printer and whether to print immediately or hold the job until requested.

OR

Use System List Print from any R/3 window. It will display the Print screen. Fill out details like name of printer, cover sheet, format etc. Click Print button.

9.4 Download 'list' files to the Windows PC

During audit we have to download the 'list' files in to our PC/laptop for further analysis or for documentation purpose.

Select System List Save Local file. The system will display a dialog box with three options from which you can choose your output format. Select the one which best suits your needs and press the Continue button.

The system will display another dialog box requesting the path and name of the file in your local PC. It normally shows the work directory path where the SAPGUI is installed. Enter the file name and press the OK button. The list will be transferred to your local PC.

9.5 Export SAP files to Excel

The screenshot shows the SAP GUI interface with the 'Export' menu open. The menu path is highlighted: 'List' in Menu bar, 'Export', and 'Spreadsheet'. The 'Spreadsheet' option is selected, and a sub-menu is visible with options: 'Word Processing...', 'Spreadsheet...', 'Local File', 'Additional Functions of SAP Query', and 'XML Export...'. The 'Spreadsheet...' option is highlighted.

FS Item	Text for B/S P&L item	Tot.rpt.pr	tot.cmp.pr	Abs. differer
PL		1,567,197,586.31	14,401,722,13...	12,834,524,551
R&M	21601000 Sales - Railway Products	557,692,617.37-	4,167,394,178...	3,609,701,561.
R&M	21601010 Sales - Railway Products-Manual	791,584,839.00-	410,341,921.41-	381,242,917.
R&M	21613000 Sales - Delhi Metro Rail Corporation	204,719,056.01-	9,673,546,486...	9,468,827,430.
R&M		1,553,996,512.38-	14,251,282,58...	12,697,286,073
DEFENCE	21602000 Sales - Defence Products	3,400,000.00-	72,319,880.40-	68,919,880.
DEFENCE	21602010 Sales - Defence Products-Manual	7,875,000.00-	0.00	7,875,000.
DEFENCE		11,275,000.00-	72,319,880.40-	61,044,880.
TRDN	21605000 Sales - Technology Division	0.00	6,492,588.12-	6,492,588.
TRDN		0.00	6,492,588.12-	6,492,588.
SPARES	21607010 Sales Spares - Indigenous	1,926,073.93-	235,326,531.71-	233,400,457.

Screenshot: 9.2: Exporting into Excel

Choose Reorganize Audit Logs.

Limit the selection of log entries by audit structure, check number, and date of entry.

You can delete logs entered before a given date.

For reasons of document security, you cannot remove logs selectively based on any other criteria.

Determine if you want to preserve the last log entry for each check.

By default, the audit information system preserves the last log result for each check step (application) for a given audit structure and check number.

To delete even the final result of a check step, clear the Receive Last Log Entry for Each Application checkbox.

Determine if you want to perform a test run or not.

By default, the audit information system returns the number of log entries that would be deleted by your current selection. No entries are actually deleted.

Recommendation We recommend that you perform a test run before you run an actual deletion. Check whether the number of log entries returned matches your expectation of how many log entries you want to delete.

To actually delete log entries, clear the Test Run checkbox.

Choose (Execute).

The program returns the number of log entries affected by the operation

9.7 Log off SAP

We can log off SAP from any screen. There are several procedures to log off:

Select the yellow arrow at the top of any screen



From the menu bar, choose System Log off. You get the log off dialog box.